**FILEDATE**

File creation date

YYYYMMDD

**SERIALNO**

Household sequence number

0000001..9999999 unique identifier

**SPORDER**

Record type and sequence indicator

1..20 1st to 20th person in household

**ST**

State FIPS code

<table>
<thead>
<tr>
<th>State Code</th>
<th>State Abbreviation</th>
<th>State Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>AL</td>
<td>Alabama</td>
</tr>
<tr>
<td>2</td>
<td>AK</td>
<td>Alaska</td>
</tr>
<tr>
<td>4</td>
<td>AZ</td>
<td>Arizona</td>
</tr>
<tr>
<td>5</td>
<td>AR</td>
<td>Arkansas</td>
</tr>
<tr>
<td>6</td>
<td>CA</td>
<td>California</td>
</tr>
<tr>
<td>8</td>
<td>CO</td>
<td>Colorado</td>
</tr>
<tr>
<td>9</td>
<td>CT</td>
<td>Connecticut</td>
</tr>
<tr>
<td>10</td>
<td>DE</td>
<td>Delaware</td>
</tr>
<tr>
<td>11</td>
<td>DC</td>
<td>District of Columbia</td>
</tr>
<tr>
<td>12</td>
<td>FL</td>
<td>Florida</td>
</tr>
<tr>
<td>13</td>
<td>GA</td>
<td>Georgia</td>
</tr>
<tr>
<td>15</td>
<td>HI</td>
<td>Hawaii</td>
</tr>
<tr>
<td>16</td>
<td>ID</td>
<td>Idaho</td>
</tr>
<tr>
<td>17</td>
<td>IL</td>
<td>Illinois</td>
</tr>
<tr>
<td>18</td>
<td>IN</td>
<td>Indiana</td>
</tr>
<tr>
<td>19</td>
<td>IA</td>
<td>Iowa</td>
</tr>
<tr>
<td>20</td>
<td>KS</td>
<td>Kansas</td>
</tr>
<tr>
<td>21</td>
<td>KY</td>
<td>Kentucky</td>
</tr>
<tr>
<td>22</td>
<td>LA</td>
<td>Louisiana</td>
</tr>
<tr>
<td>23</td>
<td>ME</td>
<td>Maine</td>
</tr>
<tr>
<td>24</td>
<td>MD</td>
<td>Maryland</td>
</tr>
<tr>
<td>25</td>
<td>MA</td>
<td>Massachusetts</td>
</tr>
<tr>
<td>26</td>
<td>MI</td>
<td>Michigan</td>
</tr>
<tr>
<td>27</td>
<td>MN</td>
<td>Minnesota</td>
</tr>
<tr>
<td>28</td>
<td>MS</td>
<td>Mississippi</td>
</tr>
<tr>
<td>29</td>
<td>MO</td>
<td>Missouri</td>
</tr>
<tr>
<td>30</td>
<td>MT</td>
<td>Montana</td>
</tr>
</tbody>
</table>
31 NE Nebraska
32 NV Nevada
33 NH New Hampshire
34 NJ New Jersey
35 NM New Mexico
36 NY New York
37 NC North Carolina
38 ND North Dakota
39 OH Ohio
40 OK Oklahoma
41 OR Oregon
42 PA Pennsylvania
44 RI Rhode Island
45 SC South Carolina
46 SD South Dakota
47 TN Tennessee
48 TX Texas
49 UT Utah
50 VT Vermont
51 VA Virginia
53 WA Washington
54 WV West Virginia
55 WI Wisconsin
56 WY Wyoming
99 State suppressed due to data collection error – For more information, see https://www.census.gov/programs-surveys/acs/technical-documentation/errata.html

PUMA

Public Use Microdata Area
100100..5600500 100100 to 5600500
9999999 PUMA suppressed due to data collection error.
For more information, see https://www.census.gov/programs-surveys/acs/technical-documentation/errata.html.

WT

Individual person integer weight
1..9999

AGE

Individual’s age
0..99
<table>
<thead>
<tr>
<th><strong>SEX</strong></th>
<th>Individual’s sex</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Male</td>
</tr>
<tr>
<td>2</td>
<td>Female</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>MAR</strong></th>
<th>Individual’s marital status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Married</td>
</tr>
<tr>
<td>2</td>
<td>Widowed</td>
</tr>
<tr>
<td>3</td>
<td>Divorced</td>
</tr>
<tr>
<td>4</td>
<td>Separated</td>
</tr>
<tr>
<td>5</td>
<td>Never married</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>EDUCATION</strong></th>
<th>Individual’s educational attainment</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Under age 25/NIU</td>
</tr>
<tr>
<td>1</td>
<td>Less than a high school degree</td>
</tr>
<tr>
<td>2</td>
<td>High school degree</td>
</tr>
<tr>
<td>3</td>
<td>Some college education</td>
</tr>
<tr>
<td>4</td>
<td>College degree</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>RACE</strong></th>
<th>Individual’s race, not considering Hispanic origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>White alone</td>
</tr>
<tr>
<td>2</td>
<td>Black alone</td>
</tr>
<tr>
<td>3</td>
<td>Asian alone</td>
</tr>
<tr>
<td>4</td>
<td>Other (American Indian or Alaska Native, Pacific Islander, multiracial)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>HISPANIC</strong></th>
<th>Individual is of Hispanic origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hispanic</td>
</tr>
<tr>
<td>0</td>
<td>Not Hispanic</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>OFFPOOR</strong></th>
<th>Official poverty status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>In poverty</td>
</tr>
<tr>
<td>0</td>
<td>Not in poverty</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>MOOP_OTHER</strong></th>
<th>Person’s medical out of pocket expenses, other than premiums (imputed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000..99999999</td>
<td>$0 to $9,999,999 (with decimals)</td>
</tr>
</tbody>
</table>
MEDICARE_PARTB
Person’s Medicare Part B premium (imputed)
0000..9999 $0 to $9,999 (with decimals)

TAX_ID
Tax unit ID created for TAXSIM
0000..9999999999 unique identifier

AGI
Tax unit’s adjusted gross income
-999999..9999999999 $-999,999 to $9,999,999

SPM_ID
SPM unit identification number
0000..9999999999 unique identifier

SPM_NumPer
SPM unit’s number of persons
1..20 1 to 20 persons

SPM_NumAdults
SPM unit’s number of adults
1..20 1 to 20 adults

SPM_NumKids
SPM unit’s number of children
0..20 0 to 20 children

SPM_wCohabit
SPM unit has cohabiting couples
0 No cohabiting couple
1 Has cohabiting couple

SPM_wUI_LT15
SPM unit has an unrelated individual (UI) under 15 years old
0 No UI under 15
1 Has UI under 15

SPM_EquivScale
Equivalence scale used to adjust reference thresholds
0..4 0 to 4 (with decimals)
SPM_TenMortStatus
SPM unit’s tenure/mortgage status
0 Owner with mortgage
1 Owner without mortgage or rent-free
2 Renter

SPM_GeoAdj
SPM unit’s geographic shelter and utility adjustment
0..2 0 to 2 (with decimals)

SPM_Poor
SPM poverty status
1 In poverty
0 Not in poverty

SPM_PovThreshold
SPM unit’s SPM poverty threshold
0000..999999 $0 to $999,999 (with decimals)

SPM_Resources
Total SPM Resources for SPM unit
-999999..999999 -$999,999 to $9,999,999

SPM_Totval
SPM unit’s cash income
-999999..999999 -$99,999 to $9,999,999

SPM_SNAPSub
SPM unit’s Supplemental Nutrition Assistance Program (SNAP) subsidy
0..999999 $0 to $99,999

SPM_CapHouseSub
SPM unit’s capped housing subsidy
0..999999 $0 to $99,999 (with decimals)

SPM_SchLunch
SPM unit’s school lunch subsidy
0..99999 $0 to $9,999

SPM_EngVal
SPM unit’s energy subsidy
0..9999 $0 to $9,999

SPM_WICval
SPM unit’s Women, Infants, and Children (WIC) subsidy
0..9999 $0 to $9,999 (with decimals)
SPM_FedTax

SPM unit’s Federal tax

-99,999..999,999

-$99,999 to $999,999 (with decimals)

SPM_FedTaxBC

SPM unit’s Federal tax before refundable tax credits

0..999,999

$0 to $999,999 (with decimals)

SPM_EITC

SPM unit’s Earned Income Tax Credit

0..99,999

$0 to $99,999

SPM_FICA

SPM unit’s Federal Insurance Contribution Act and federal retirement contribution

0..99,999

$0 to $99,999

SPM_StTax

SPM unit’s state tax

-99,999..999,999

-$99,999 to $999,999

SPM_CapWkCCXpns

SPM unit’s capped work and child care expenses

0..99,999

$0 to $99,999 (with decimals)

SPM_WkXpns

SPM unit’s work expenses – not capped

0..99,999

$0 to $99,999 (with decimals)

SPM_ChildcareXpns

SPM unit’s child care expenses – not capped

0..99,999

$0 to $99,999

SPM_MedXpns

SPM unit’s Medical Out-of-Pocket (MOOP) and Medicare Part B subsidy

0..999,999

$0 to $9,999,999 (with decimals)

SPM_Premium

SPM unit’s health insurance premiums (excluding Medicare Part B premiums) (imputed)

0000..999,999

$0 to $999,999 (with decimals)
Poverty Formulas:

**SPM\_Resources**

\[ SPM\_Resources = SPM\_Totval + (SPM\_SnapSub + SPM\_CapHouseSub + SPM\_SchLunch + SPM\_EngVal + SPM\_WICval) - (SPM\_FICA + SPM\_FedTax + SPM\_StTax) - SPM\_CapWkCCXpns - SPM\_MedXpns \]

**SPM\_Poor**

\[ SPM\_Poor = \begin{cases} 0 & \text{if } SPM\_Resources \geq SPM\_PovThreshold \\ 1 & \text{if } SPM\_Resources < SPM\_PovThreshold \end{cases} \]

**SPM\_MedXpns**

\[ SPM\_MedXpns = SPM\_Premium + \sum (MOOP\_OTHER_i + MEDICARE\_PARTB_i) \]