2004

Neighborhood Indicators of Employment and Economic Family Well-Being for Zipcode 53212

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MILWAUKEE ZIPCODE 53212
EMPLOYMENT AND ECONOMIC WELL-BEING OF FAMILIES

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GREATER MILWAUKEE FOUNDATION
AND THE CITY OF MILWAUKEE
COMMUNITY DEVELOPMENT BLOCK GRANT
PROGRAM.

2004
Milwaukee Neighborhood Indicators Reports, which the Greater Milwaukee Foundation helped initiate in 1998, provide valuable information on trends and needs of central city Milwaukee. The studies are designed to provide an independent, timely and ongoing assessment tool to measure short-term and long-term progress toward improving economic and employment well-being of families in central city Milwaukee neighborhoods. Community agencies assisted in identifying key areas of concern. City, county and state agencies cooperate in securing databases needed for the analysis. The data are currently used to:

- Determine the impact that the sustained economic downturn is having on income earnings by Milwaukee neighborhood.
- Assess corollary effects emerging in changes in welfare caseloads, usage of subsidized child care, food stamps, and medical assistance.
- Measure the extent to which eligible neighborhood residents are receiving federal and state benefits for lower-income families.
- Identify both positive and negative neighborhood-level trends that can be addressed by changes in public policies and outreach programs.

This report assesses employment, economic and welfare changes in ZIP code 53212 based on eleven years of institutional data. The 2002 income tax data (based on state tax returns filed by April 2003) provides income data that is three years more current than the 1999 incomes reported by the 2000 Census. Funding for this year’s reports was provided by the Greater Milwaukee Foundation and the City of Milwaukee Community Development Block Grant Program.

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Age of the Population

The U.S. Census Bureau reported a total population of 30,836 residents in the 53212 ZIP Code tabulation area in 2000.

- The population is much younger than in most neighborhoods in the Milwaukee metro area. In 2000, 36 percent of residents were under 20 years old and 54 percent were under age 30.

- The lower number of young men than young women is seen in this area, with females making up 57 percent of adults in their twenties.
Family Income and Workforce Growth
1993-2002

Wisconsin Department of Revenue income tax data were used to determine the total adjusted gross income (AGI) and number of married and single income tax filers by ranges of income. This analysis describes changes in income of working age (i.e., non-elderly) tax filers over the past three years and trends in income earnings of single and married filers with dependents since 1993. See the “Background Notes” for a description of data sources, definitions, and limitations of the tax data used.

- The economic downturn showed different impacts by neighborhood. In zipcode 53212, the total adjusted gross income of working age tax filers increased by 4.5 percent between 2000 and 2002, going from $249 million to $260 million. During this same time period, the cost of living, as measured by the Consumer Price Index for the Milwaukee-Racine area, increased by 3.2 percent.

- While the total income reported for the neighborhood increased, the number of working age tax filers (single and married) decreased by 4.1 percent, from 10,935 in 2000 to 10,491 in 2002.
The total number of single tax filers with dependents, which had been increasing from 1994 to 1999, showed a 9 percent decline from 1999 to 2002.

Analysis of tax filers by income category suggested that a large number of single parents in zipcode 53212 remain only marginally employed. In 2002, 580 single filers with dependents (16 percent of the total) reported AGI below $5,000, and another 674 filers (18 percent) reported income below $10,000. Only 20 percent of single parent filers earned $25,000 or more.

Note: Income earnings are not adjusted for inflation. During the period from 1993 to 2002, the cost of living increased by 22.4 percent.
The growth in single tax filers with dependents was compared to AFDC and “W-2” welfare caseload trends in zipcode 53212 to help gauge whether employment had replaced welfare for single parents in the neighborhood and to determine the effect of the economy on both employment and welfare receipt.

- The increase in single parent filers began prior to the imposition of state welfare work requirements, as Milwaukee benefited from a thriving national and local economy and increased demand for workers. Single parents continued to enter the labor force when “Pay for Performance” and “W-2” welfare requirements were implemented in the county.

- Welfare records showed a decrease of 3,043 AFDC/”W-2” payment cases from 1994 to 2002, compared to only a 515 increase in single income tax filers with dependents.

- As noted in prior indicators reports, some parents may have left the neighborhood, not filed tax returns, or their children have grown up, but the data suggest that a number of families formerly on welfare have not moved into the mainstream economy and other parents have subsistence total earnings.
Since 1993 the number of married income tax filers with dependents in zipcode 53212 – smaller to begin with – has seen a 31 percent decline. That decline may be resulting from families with grown children no longer qualifying for IRS dependency status, married families leaving the neighborhood, a decline in marriages, dissolution of marriages by death or divorce, or a combination of factors.

Married couples with dependents – although far fewer in number – were more likely to have family-supporting incomes than the single heads of households. Over two-thirds (72 percent) had income at or above $25,000, and 52 percent had income of $40,000 or more.
The table above shows federal earned income credits for individuals and families. In the 2002 tax year, Wisconsin families were eligible for up to $4,140 in federal credits and $1,780 in state credits, depending on their income and family size.

### Earned Income Tax Credits 1993-2002

State and federal earned income tax credits offer a substantial boost to working families at the lower end of the wage scale. The earned income tax credit (EIC) offers a tax benefit to help reduce the payroll and social security tax burdens and to supplement wages for low and moderate income working families and single persons. Wisconsin has been a leader in providing a state credit in addition to the federal credit. For those working family tax filers who claim the state credit, Wisconsin adds 4 percent to the federal credit for families with one qualifying child, 14 percent to the federal credit for families with two qualifying children, and 43 percent to the federal credit for families with three or more qualifying children.

An analysis of earned income tax credits received by families in the 53212 zipcode showed the importance of the credits to working families at lower income levels. Wisconsin Department of Revenue data was analyzed for tax filers with dependent children who received the Wisconsin earned income tax credit. Federal EIC payments were estimated based on Wisconsin usage ratios.

- The number of families receiving earned income tax credits rose 13 percent from 2,892 in 1993 to 3,261 in the 2002 tax year (i.e., taxes filed in 2003 based on earnings in 2002).
The amount of the combined federal and state earned income tax credits more than doubled from $3.9 million in 1993 to $9.1 million in the 2002 tax year. The total credits reached a peak in 2000 at $9.8 million.

In 2002, single parents received 93 percent of the credits claimed in zipcode 53212. Single parents comprised 83 percent of tax filers with dependents.
The Employment and Training Institute estimated claim rates for the EIC based on the number of claims for filers with dependents and with adjusted gross income (AGI) between $5,000 and $14,999. With a few exceptions, nearly all of these families may be eligible for the EIC if their dependents are living at home and are relatives.

- Single parent tax filers showed higher claim rates than married filers. For filers with dependents, 92 percent of single filers with $5,000 to $14,999 in adjusted gross income – the range with the highest potential EIC claims – claimed the credit in 2002, compared to 79 percent of married filers in that income range.

- Zipcode 53212 showed claim rates for the EIC that are among the highest in the county.
The formula for calculating the federal earned income tax credit in 2002 provided the highest payments to families with 1 child when their income was $7,350 to $13,500 ($14,500 for married filers) and to families with 2 or more children when their income was $10,350 to $13,500 ($14,500 for married filers). Given that entry-level jobs in the Milwaukee area in October 2002 averaged over $8.00 an hour, this formula tends to provide higher support for families in part-time or part-year work rather than full-time, year-round employment.

Families with one qualifying dependent are eligible for the earned income credit if their income is below $29,201 (for an unmarried filer) or $30,201 for married filers in the 2002 tax year. Families with two or more qualifying dependents are eligible for the credit if their income was below $33,178 for unmarried filers or $34,178 for married filers in 2002. Federal earned income credits, but not Wisconsin credits, are also available for workers without dependent children if aged 25-64 and earning less than $11,060 (if single) or $12,060 (if married) in 2002.
A recent phenomenon affecting tax credits for lower income workers is the promotion of “rapid refund loans,” or refund anticipation loans (RALs). These loans are similar to “payday loans.” Companies advance money based on the worker’s anticipated income tax refund, and the loan is repaid once the IRS issues the refund payment. According to national research, over half of all U.S. tax filers use commercial tax preparers, but the marketing of refund anticipation loans is aimed primarily at lower income families eligible for the federal earned income tax credit and without personal bank accounts in which to receive a direct deposit tax refund.

- In zipcode 53212, 2,273 single and married tax filers claiming the federal earned income tax credit in 2001 used tax preparers and borrowed on their credits through RALs prior to receiving them from the Internal Revenue Service, according to tables published by The Brookings Institution.

- Well over half of filers in zipcode 53212 with earned income credits borrowed against their tax returns using RALs.

- Tax filers obtaining RALs usually pay steep charges to receive their tax refunds a few days or weeks early – with interest rates often as high as 250 percent. By contrast, the Internal Revenue Service trains VITA (Volunteer Income Tax Assistance) volunteers who provide free tax preparation assistance at many area libraries and community agency sites.
**Working Families with Income Below Poverty**

1994-2002

Federal poverty guidelines, along with adjusted gross income ranges for single and married tax filers with dependents (along with EIC credit claims) were used to estimate the number of employed families with AGI below the poverty level. These guidelines provide the federal government’s estimate of the bare minimum required by families to meet their basic needs and are used to determine eligibility for federal support programs. In 2002, the federal government set these guidelines at $11,940 for a two-person family, $15,020 for three persons, and $3,080 for each additional person in the family.

- For **single parent families with dependents**, in zipcode 53212 in tax year 2002 about 39 percent of single tax filers with one dependent showed adjusted gross income (AGI) below the poverty level ($15,020 for two persons). Half of single filers with 2 dependents showed AGI below ($18,100 for three persons) and 61 percent (or more) of filers with three or more dependents had income below poverty.

- When the number of filers claiming the state and federal earned income credit (EIC) was considered, the percentage of single parent families living in poverty was reduced to about 32 percent of filers with one dependent and 42 percent (or more) of filers with three or more dependents.

<table>
<thead>
<tr>
<th>Number of Dependents</th>
<th>Before EIC Claims</th>
<th>After EIC Claims</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>39%</td>
<td>32%</td>
</tr>
<tr>
<td>2</td>
<td>50%</td>
<td>42%</td>
</tr>
<tr>
<td>3 or more</td>
<td>61%</td>
<td></td>
</tr>
</tbody>
</table>

**Est. Employed Single Parent Families with 2002 Earnings Below Poverty in Zipcode 53212**
State Department of Revenue data showed only 771 **married tax filers with dependents** out of the 4,494 income tax filers with dependents in 2002. More employed parents showed adjusted gross incomes above the poverty level.

About 12 percent of married tax filers with one dependent showed adjusted gross income below the poverty level. About 16 percent of married filers with two dependents reported AGI below the poverty level, as did 23 percent (or more) of married filers with 3 or more dependents.

Federal and state EIC claims brought the poverty rates for married filers down to 10 percent for filers with one dependent and 11 percent for filers with two dependents.

In zipcode 53212, married filers with three or more dependents showed 15 percent (or more) of families still living in poverty even with EIC claims.
The earned income tax credit (EIC) helped lift the income of about 453 single parent families above the poverty level, leaving an estimated 1,345 single tax filers with dependents (36 percent of the single parent total) still below the poverty level based on their adjusted gross income and family size.

For married filers, EIC claims helped raise about 39 families out of poverty leaving about 87 married filers with dependents (11 percent of the married parent total) still in poverty.

The challenges of securing and maintaining full-time, year-round employment are particularly difficult for lower-income single parents. Over two-thirds (70 percent) of single income tax filers (with dependents) with income estimated to be below the poverty level for their family size appeared to be employed less than 70 percent time (based on minimum wage rates of $5.15 an hour for the year), and 32 percent appeared to be have employment less than half time or less than half-year.
Child Care Availability and Subsidies
1993-2003

Subsidized child care payments were tracked for the Wisconsin Shares Program, that offers federal and state child care support under TANF (the Temporary Assistance to Needy Families) and CCDBG (Child Care Development Block Grant) monies. The program subsidizes qualified day care for children and W-2 participants and for children in “working poor” families. Families with income up to 185 percent of the poverty level are eligible for Wisconsin Shares child care subsidies, and families may continue to receive assistance until their income exceeds 200 percent of poverty.

- The child care subsidy program offers a more generous financial benefit to working families than the earned income tax credit although the number of families receiving child care subsidies was considerably lower than the number claiming the EIC.

- The number of families in zipcode 53212 receiving child care support more than doubled from 333 in September 1997 to 720 in February 2003.
- Total four-week payments for families rose from $215,937 in September 1997 (or $648 per family) to $701,792 in February 2003 (or $975 per family).

- Most of the Wisconsin Shares subsidies for care of children in zipcode 53212 went to licensed providers. In February 2003, 63 percent of total payments went to state licensed group centers, and another 24 percent to licensed family centers.
The state Department of Health and Family Services licenses child care facilities. Capacity of licensed child care was examined for family and group centers operating full-time, year-round.

- Licensing records from the state Department of Health and Family Services show that in zipcode 53212 the total capacity for children in full-time care with licensed providers rose 169 percent, from 882 slots for full-time care in March 1996 to 2,371 slots in October 2003.

- Most (84 percent) of the licensed slots were in group centers and the balance in licensed family care.
Families Receiving Public Assistance
1994-2003

Public assistance case records were analyzed for families receiving AFDC/”W-2” income support, food stamps, and medical coverage.


- Even with the recent increase in “W-2” caseloads, the total number of families receiving income support (AFDC or “W-2”) is still 82 percent below the 1994 levels.

The families with children in zipcode 53212 also showed sharp declines in the numbers receiving food stamps although these declines were not nearly as steep as the AFDC/W-2 drops. The number of families receiving food stamps dropped from 3,532 in March 1994 to 2,072 in February 1999, or a 41 percent decline.

The number of families enrolled in the food stamp program had increased to 2,344 in 2002, with an increase of 304 families between 2001 and 2002. Enrollments in 2002 remained 34 percent below the 1994 levels.
- The number of families (with children) in zipcode 53212 covered by medical assistance, including Medicaid, BadgerCare and Healthy Start, dropped from 3,702 in March 1994 to 2,842 in February 1999, or 23 percent.

- Numbers increased between 1999 and 2002 to 3,176, or 14 percent below 1994 levels.
When trends in the numbers of families (with children) receiving income support are compared to those receiving medical assistance and food stamps, the data show many more families in zipcode 53212 using medical insurance and food stamps than receiving income support.

All three programs showed recent enrollment increases.
Business Activity in the Neighborhood
1993-2003

Three sources of data are used to measure business activity in zipcode 53212: U.S. Census Bureau data on business patterns (including number of number of employees, first quarter payroll, annual payroll for private companies, and number of establishments), City of Milwaukee records on the value of taxable business property in the zipcode, and Internal Revenue Service records on residents who are self-employed and filing Schedule C income tax forms for sole proprietor businesses.

The U.S. Census Bureau ZIP Code Business Patterns reports the number of businesses, payroll and number of full-time and part-time employees.

- The number of workers employed in private businesses located in zipcode 53212 increased from 12,811 in 1994 to 13,248 in 2001, for a 3 percent net increase.

- After a sharp downturn in 1998, the number of workers rose again from 1999 to 2001.

<table>
<thead>
<tr>
<th>Year</th>
<th>Workers Employed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1994</td>
<td>12,811</td>
</tr>
<tr>
<td>1995</td>
<td>13,234</td>
</tr>
<tr>
<td>1996</td>
<td>13,454</td>
</tr>
<tr>
<td>1997</td>
<td>12,713</td>
</tr>
<tr>
<td>1998</td>
<td>11,148</td>
</tr>
<tr>
<td>1999</td>
<td>11,536</td>
</tr>
<tr>
<td>2000</td>
<td>12,381</td>
</tr>
<tr>
<td>2001</td>
<td>13,248</td>
</tr>
</tbody>
</table>
The Census Bureau ZIP Code Business Patterns reports **First Quarter payrolls** for all private establishments located in the zipcode (regardless of the residence of the workers). Payroll is reported before deductions for social security, income tax, insurance, etc.

- Quarterly payrolls rose from $77.4 million in First Quarter (i.e., January – March) 1994 to $102.6 million in First Quarter 2001, or 33 percent. When increases in the cost of living are considered, increases in payroll were 13 percent.

The ZIP Code Business Patterns reports total annual payroll, including salaries, wages, commissions, bonuses, sick-leave pay, in-kind payments for meals and lodging, and reported tips. Total are before deductions for social security, taxes, union dues, etc.

- Annual payrolls for private establishments located in zipcode 53212 rose from $327.8 million in 1994 to $411.6 million in 2001, or 26 percent. When cost of living increases are considered, the increase is 7.5 percent.

- Between 2000 and 2001 payrolls increased by $24.8 million, or 6 percent.
The ZIP Code Business Patterns also report **number of establishments** by location. Establishments are defined as single physical locations where business is conducted or services or industrial operations are performed. Individual companies may have several establishments in a community – each counted separately. Changes in the number of establishments reflect gains or losses of businesses, shifts from smaller to larger businesses (or vice versa), and redefinitions of what is considered an establishment.

- In zipcode 53212 while the number of employed workers increased, the number of establishments went from 642 in 1994 to 612 in 2001, or a 5 percent decline.

- While total businesses declined by 30, the number of businesses employing 1-4 workers declined by 54 from 1994 to 2001.
City of Milwaukee property records on **equalized tax assessment of business property** provide another measure of business activity and were analyzed for a ten-year period. These records showed continuing growth of business property values. The records are somewhat limited, however, since Wisconsin has exempted manufacturing and equipment property from taxation and the full value of manufacturing properties are no longer assessed by the city or state.

- The equalized tax assessments of business, non-residential properties in zipcode 53212 almost doubled from $130 million in 1993 to $258 million in 2003.

- Business property values rose 9 percent between 2002 and 2003.
The U.S. Internal Revenue Service has begun reporting some of its income tax statistics by zip code, including the number of individual income tax filers who completed Schedule C Profit or Loss from Business forms. These include **self-employed individuals** who are sole proprietors (who own unincorporated businesses) or statutory employees.

- In zipcode 53212, 797 individuals filed Schedule C forms for the 2001 tax year.

- The number of filers completing Schedule C rose 4 percent over the three years from 1999 to 2001.

![Schedule C Self-Employed Business Filers in Zipcode 53212](image-url)
Housing Trends
1993-2003

Neighborhood housing data were tracked using City of Milwaukee property files.

- From 1993 to 2003 the area showed a net loss of 15 single-family houses and 202 duplexes.

- Contrary to popular misconceptions about the central city, the majority of houses in zipcode 53212 are owner-occupied. The home ownership rate for single houses was 72 percent in 2003.

- Half of duplexes were owner-occupied.
From 1993 to 2003, average housing values more than doubled for all size single family homes (1, 2, 3, and 4 or more bedrooms) and for duplexes in zipcode 53212. Still, housing prices remain relatively low in the zipcode, compared to the metro area.

In spite of the downturns in the economy, housing values showed increases from 2002 to 2003, with the value of homes with 3 bedroom homes rising 11 percent and the value of duplexes rising 13 percent.
Transportation Barriers
1992-2002

State department of transportation files on licensed drivers, license suspensions, and revocations were analyzed since greater employment opportunities are available to workers with private transportation.

- Failure to pay fines and civil forfeitures was the most common reason for driver’s license suspensions. In 2002, suspension orders issued for failure to pay fines or forfeitures totaled 6,105, an all-time high for the study period from 1992–2002.

- The zipcode area showed almost 4 times as many suspensions for failure to pay fines (6,105) as for suspension orders for traffic violations, driving while intoxicated, and drug convictions combined (1,560).

- License revocations totaled 1,017 in 2002, up 2 percent from 2001 and up 45 percent compared to 2000.

Driver’s License Revocations and Suspensions: Residents of 53212

![Graph showing driver's license revocations and suspensions for residents of 53212 from 1992 to 2002. The graph includes data on revocations and suspensions for failure to pay fines, and suspensions for other reasons. The data shows an increase in revocations and suspensions over the years.](image-url)
Crime statistics from the Milwaukee Police Department were analyzed for 1993 through 2002 for violent crimes, including arson, assault, homicide, rape and robbery.

- From 1993 to 2002 the number of violent crimes decreased by 56 percent in the census tracts in the 53212 zipcode area.

![Number of Violent Crimes in the 53212 Area: 1993 - 2002](image)

- In spite of the long-term trends, crime remains a serious problem. The table below shows the changes in types of crimes reported in the zipcode from 1999 to 2002. The number of homicides was up by 77 percent (from 13 in 1999 to 23 in 2002). Increases were also reported in vehicle theft, arson, and vandalism. Declines were reported for rape, robbery, aggravated assault, and simple assault. The number of reported rapes was higher in 2002 than in 1999.
Background Notes

The Milwaukee Neighborhood Indicators Reports are based on eleven years of institutional data, including state income tax filings, property tax records, welfare administrative records, county child care payments, state child care licensing reports, city crime reports, and federal census records.

“Adjusted gross income” includes income from wages, salaries, tips, taxable interest, dividends, alimony, business income, capital gains income, rental income, etc. and excludes certain business losses, capital gains losses, alimony payments, etc. See state and federal tax forms for definitions of adjustments made to calculate Adjusted Gross Income. Income tax data have several advantages as neighborhood indicators: they are available annually and they provide more comprehensive listings of income than may be volunteered for the U.S. Census long form or survey research projects. They miss, however, income of persons not filing taxes, “earnings” from the underground economy, and the cash value of food stamps, medical assistance, and child care subsidies. Also, they are subject to the vagaries of the income tax code and may understate income for persons with rental properties, self-employment expenses, tax-deferred annuities, etc.

The income tax returns analyzed in this report are for working age tax filers, excluding dependents (teenagers, students and others) claimed on another adult’s tax return and senior citizens claiming the elderly credit or elderly exemption. In tax year 2000, the elderly credit was replaced by an elderly exemption. Because filers can now be more effectively identified as elderly, the year 2000 through year 2002 working age files include a slightly different, and smaller, population than the files for previous years.

The Department of Revenue tax data in this report are for “working age” tax filers, excluding those claimed as dependents by another filer or claiming the elderly credit. In the 2000 tax year the elderly credit (which was phased out when income reached $40,000) was replaced by an elderly exemption (which is not phased out). Consequently, calculations of working age tax filers and total AGI for the 1993 to 1999 period may differ from those in 2000-2002 due to the elderly credit/exemption changes.

The earned income tax credit offers a tax benefit to help reduce the tax burden and to supplement wages for low and moderate income working families and single persons. For family tax filers who claim the credit, Wisconsin adds 4 percent to the federal credit for families with one qualifying child, adds 14 percent to the federal credit for families with two qualifying children, and adds 43 percent to the federal credit for families with three or more qualifying children. Together the federal and state credits could total from $4 to $5,920 for the 2002 tax year.

The poverty estimates understate poverty for larger families with more than three dependents and for families who are contributing to the support of other family members, and they do not include federal food stamps and child care subsidy benefits, SSI payments, child support, other financial contributions to the care of family and non-reported income sources.

“W-2” cases for the zipcode do not include families receiving public assistance support under the “Kinship Care” program for relatives caring for minor children or the “Caretaker Supplement” program for eligible parents receiving Supplemental Security Income (SSI).

Crime statistics by ZIP code are calculated based on uniform crime reports by census tract.

The cost of living, as measured by the Consumer Price Index for the Milwaukee-Racine area, increased 22.4 percent from 1993 to 2002 and by 1.3 percent from 2001 to 2002.

The aerial map is from the 2000 Digital Orthophotography, originally produced for the Southeastern Wisconsin Regional Planning Commission.
Milwaukee Central City ZIP Codes

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