Public Use Microdata Sample (PUMS) Files:
2018 PUMS Top Coded and Bottom Coded Values

The following fourteen housing variables and ten person variables are either top coded only or are top and bottom coded in the Public Use Microdata Sample files:

Variable	Housing Variables (All Top Coded)	Variable	Person Variables (Top Coded)
BDSP	Number of bedrooms	AGEP	Age
CONP	Condo fee (monthly amount)	JWMNP	Travel time to work
ELEP	Electricity cost (monthly cost)	OIP	All other income past 12 months
FULP	Fuel cost (yearly cost for fuels other than gas and electricity)	PAP	Public assistance income past 12 months
GASP	Gas cost (monthly cost)	RETP	Retirement income past 12 months
INSP	Fire/hazard/flood insurance (yearly amount)	SSIP	Supplementary Security Income past 12 months
MHP	Mobile home costs (yearly amount)	SSP	Social Security income past 12 months
MRGP	First mortgage payment (monthly amount)	WAGP	Wages or salary income past 12 months
RMSP	Number of Rooms		
RNTP	Monthly rent	**Variable**	**Person Variables (Top and Bottom Coded)**
SMP	Total payment on all second and junior mortgages and home equity loans (monthly amount)	INTP	Interest, dividends, and net rental income past 12 months (signed)
TAXAMT	Property taxes (yearly real estate taxes)	SEMP	Self-employment income past 12 months (signed)
VALP	Property value		
WATP	Water cost (yearly cost)		

The table above shows the variables categorized as either being top coded only or being top coded and bottom coded. These top codes and bottom codes were derived based on the following rules:

1. All top-coded variables are top coded using the state mean of all cases greater than or equal to the top-code state threshold value.

2. For 2018 PUMS data, the variable TAXAMT replaces TAXP. TAXAMT is a numeric variable which is top-coded by state using the same methodology as other variables. TAXAMT is a numeric variable, whereas TAXP was a categorical variable.

3. Beginning in 2018, the variables Public assistance income, Supplementary Security Income, and Social Security income are now top-coded.

4. Income variables which can have negative values (Self-employment Income, or SEMP, and Interest, Dividends, and Net Rental Income, or INTP) are bottom coded using the state mean of all cases less than or equal to the bottom-code state threshold value.

The top-coded and bottom-coded values may be found at https://www.census.gov/programs-surveys/acs/technical-documentation/pums/documentation.html.