

W-2 Forms

Note: The W-2 forms of public employees contain extensive personal information. The W-2 forms are not prepared for or reviewed by the corporate authorities, and they are not used for any purpose by the municipal employer, except for the sole purpose of complying with federal and state law to document individual earnings and tax compliance for the Internal Revenue Service and for the Illinois Department of Revenue.

Query: Is the W-2 form for a public employee considered a public record as defined in FOIA? Since each W-2 form pertains only to the employee's personal finances, the disclosure of which would be highly personal or objectionable to a reasonable person, is the entire contents of the W-2 exempt under §7(1)(c) because it contains "private information," as defined in §2(c-5), the disclosure of which would be an unwarranted invasion of personal privacy?

Item	OK / Exempt	Basis for Exemption
a – Employee's Soc. Sec. No.	Exempt	Private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
b – Employer ID (EIN)	OK	None
c – Employer's name, address, and ZIP Code	OK	None
d – Control number	Exempt	This refers to the employee's identification number and so is exempt under §7(1)(b), §2(c)(5). (Treating it as personal information, the disclosure of which would be an unwarranted invasion of personal privacy under §7(1)(c), requires notice to the PAC.)
e – Employee's name, address and ZIP Code	Name OK; address and ZIP are exempt	Employee's address is private information under §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
1 – Wages, tips, & other comp.	OK	None
2 – Federal tax withheld	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
3 – Social Security wages	OK	None
4 – Social Security tax withheld	OK	This amount is set by statutory percentage
5 – Medicare wages & tips	OK	None
6 – Medicare tax withheld	OK	This amount is set by statutory percentage
7 – Social Security tips	Exempt	Personal financial information is private information §7(1)(b); §2(c-5)



Item	OK / Exempt	Basis for Exemption
8 – Allocated tips	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
9 – Advance EIC payment	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
10 – Dependent care benefits	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
11 – Nonqualified plans	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
12 – Code	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
13 – Statutory employee; retirement plan; third-party sick pay	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
14 – Retirement	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
15 – State Employer’s state ID	OK	None
16 – State wages, tips, etc.	OK	None
17 – State income tax	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)



18 – Local wages, tips, etc.	OK	None
19 – Local income tax	Exempt	Personal financial information is private information §7(1)(b); §2(c-5); personal information, disclosure of which is an unwarranted invasion of personal privacy under §7(1)(c)
20 – Locality name	OK	None

