



OFFICE OF THE ATTORNEY GENERAL
STATE OF OKLAHOMA

April 3, 2026

Via email

Okarche Public Schools
c/o F. Andrew Fugit
afugit@cfel.com

Re: Public Access Counselor Advisement – Complaint No. 2026-002

Dear Counsel,

This is an official advisement regarding the above-referenced complaint (“Complaint”) submitted to this office pursuant to 51 O.S.Supp.2025, § 24A.40. The Public Access Counselor (“PAC”) received the Complaint on January 20, 2026 from Joseph Alig, a member of the Board of Education of Okarche Public Schools (“OPS”). The Complaint alleges that OPS improperly denied a request under the Oklahoma Open Records Act (“ORA”) for the IRS form W-2 of a specific OPS employee. According to the Complaint, the OPS Superintendent advised Mr. Alig that the employee’s W-2 was not subject to disclosure under the ORA.

Per the terms of 51 O.S.Supp.2025, § 24A.40(F), I conducted an initial review and determined the Complaint warranted a response from OPS. In its response through counsel, OPS explains that it provided the information sought by Mr. Alig but withheld the W-2 form itself as a confidential personnel record under 51 O.S.Supp.2022 § 24A.7(A)(2). More specifically, OPS acknowledges that Mr. Alig is entitled to know the gross amount paid to any OPS employee, but not the amount of taxes withheld.

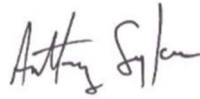
Upon review of the records provided by OPS and consideration of OPS’s response, I have determined the following:

1. The IRS Form W-2 is a record as defined by the ORA. 51 O.S.Supp.2025, § 24A.3(1). As such, it must “be open to any person” unless otherwise exempt by virtue of another provision of law. *Id.* § 24A.5.
2. 51 O.S.Supp.2025 § 24A.7(A)(2) is one such provision, allowing public bodies discretion to deny access to personnel records “[w]here disclosure would constitute a clearly unwarranted invasion of personal privacy[.]”

3. Section 24A.7(A)(2) also provides examples of information that are *per se* protected from disclosure, including “payroll deductions.” *See Okla. Pub. Employees Ass’n v. State ex rel. Okla. Ofc. of Personnel Mgmt.*, 2011 OK 68, ¶ 12, 267 P.3d 838.
4. From the Complaint and OPS’s response, it appears that payroll deduction information (*i.e.*, taxes withheld from the employee’s salary) is the only reason for Mr. Alig’s request for the employee’s W-2 form.

Based on the information available to me at this time, I conclude that OPS has a good-faith legal basis to deny public access to the specific employee’s W-2 form. Under title 51, section 24A.40(G), no further response to the above-referenced Complaint is required. If you have any questions, please do not hesitate to contact me at (405) 522-2771 or by email at opengov@oag.ok.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Anthony Sykes".

Anthony Sykes
Assistant Attorney General
Public Access Counselor

cc: Joseph Alig (*via email*)