



THE ATTORNEY GENERAL
OF TEXAS

JIM MATTOX
ATTORNEY GENERAL

November 12, 1990

Mr. Mike Thomas
City Attorney
City of Big Spring
P.O. Box 3190
Big Spring, Texas 79721-3190

OR90-539

Dear Mr. Thomas:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, article 6252-17a, V.T.C.S. Your request was assigned ID# 9314.

The City of Big Spring received an open records request for copies of a police officer's two most recent paychecks. Included within the ambit of the request is a listing of the officer's gross and net salaries and all deductions. You contend that, although the officer's gross salary is public information, see V.T.C.S. art. 6252-17a, § 6(2), the net salary and listing of deductions come under the protection of section 3(a)(1) of the Open Records Act.

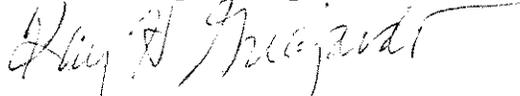
The amount of federal income tax, FICA tax, and total FICA wages is deemed confidential by federal law and must therefore be withheld. See Open Records Decision No. 226 (1979) and authorities cited therein. Because the essential facts regarding a particular financial transaction between an individual and a governmental body have been held not to be protected by common-law privacy, see Open Records Decision No. 523 (1989), insurance and retirement deductions for plans established and implemented by the city must be released, but deductions made to a private plan in which the city has no involvement other than making the deduction authorized by the officer should be withheld. See generally, Open Records Decision No. 545 (1990).

Because case law and prior published open records decisions resolve your request, we are resolving this matter

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with this informal letter ruling rather than with a published open records decision. If you have questions about this ruling, please refer to OR90-539.

Yours very truly,



Kay H. Guajardo
Assistant Attorney General
Opinion Committee

KHG/RWP/le

Ref.: ID# 9314

Enclosures: Open Records Decision Nos. 226, 523, 545