**National Tax Security Awareness Week:**

**Thieves Use W-2 Scam to get Employee Data**

IRS Tax Tip 2017-85

November 30, 2017

The IRS warns the nation’s business, payroll and human resource communities about a growing W-2 email scam. Criminals use this scheme to gain access to W-2 and other sensitive tax information that employers have about their employees.

This tip is part of National Tax Security Awareness Week. The IRS is partnering with state tax agencies, the tax industry and groups across the country to remind people about the importance of data protection.

This W-2 scam puts workers at risk for tax-related identity theft. The IRS recommends that all employers educate employees about this scheme, especially those in human resources and payroll departments. These employees are usually the first targets. Here are five warning signs about the W-2 scam:

* The thief poses as a company executive, school official or other leader in the organization.
* These scam emails often start with a simple greeting. It can be something like, “Hey, you in today?”
* The crook sends an email to one employee with payroll access. The sender requests a list of all employees and their Forms W-2. The thief may even specify the format in which they want the information.
* The thieves use many different subject lines. The criminal might use words like “review,” “manual review” or “request.” In some cases, the thief may send a follow up email asking for a wire transfer.
* Because payroll officials believe they are corresponding with an executive, it may take weeks for someone to realize a data theft occurred. The criminals usually try to use the information quickly, sometimes filing fraudulent tax returns within a day or two.

This scam is such a threat to taxpayers and to tax administration that a special IRS reporting process has been set up. Anyone who thinks they were a victim of this scam can visit [Form W-2/SSN Data Theft: Information for Businesses and Payroll Service Providers](https://www.irs.gov/individuals/form-w2-ssn-data-theft-information-for-businesses-and-payroll-service-providers) to find out how to report it.

**More Information:**

[Taxes. Security. Together](http://www.irs.gov/taxessecuritytogether)

[Protect Your Clients; Protect Yourself](http://www.irs.gov/protectyourclients)

[Don’t Take the Bait](https://www.irs.gov/e-file-providers/dont-take-the-bait)