

AMENDMENT TO THE NOVEMBER 17, 2014 COMMON INTEREST AGREEMENT BETWEEN PARTICIPATING AGENCIES OF THE U.S. DEPARTMENT OF LABOR AND THE COMMONWEALTH OF MASSACHUSETTS EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT, JOINT ENFORCEMENT TASK FORCE ON THE UNDERGROUND ECONOMY AND EMPLOYEE MISCLASSIFICATION/COUNCIL ON THE UNDERGROUND ECONOMY AND THE FEBRUARY 5, 2018 RENEWAL AND AMENDMENT OF THE COMMON INTEREST AGREEMENT

This Amendment to the November 17, 2014 Common Interest Agreement Between Participating Agencies of the U.S. Department of Labor and the Commonwealth of Massachusetts Executive Office of Labor and Workforce Development, Joint Enforcement Task Force on the Underground Economy and Employee Misclassification/Council On the Underground Economy (collectively, “The Parties”) and the February 5, 2018 Renewal and Amendment of the Common Interest Agreement (hereinafter, collectively, the “Common Interest Agreement”) is entered into by and between the U.S. Department of Labor, the Commonwealth of Massachusetts Executive Office of Labor and Workforce Development and the Commonwealth of Massachusetts Department of Revenue. This Amendment renews the Common Interest Agreement for a further term of four years from the effective date of this Amendment. As the Common Interest Agreement expired on February 5, 2021, the Parties agree that the Effective Date of this Amendment shall be February 5, 2021.

Appendix A of the Common Interest Agreement is amended:

1. by replacing the first bullet with the following: Pursuant to M.G.L. c. 62C, § 21(b)(26), DOR is authorized to disclose tax return information “relating to the classification by a business entity of individuals providing services to such business entity as employees or independent contractors, including but not limited to information relating to the business entity’s withholding or failure to withhold personal income tax pursuant to [M.G.L.] chapter 62B with respect to payments to particular individuals and the amount of any such payments or withholding” to members of the Council on the Underground Economy (CUE). In accordance with M.G.L. c. 14, § 6 and DOR’s Tax Confidentiality Statutes, M.G.L. c. 62C, §§ 21 and 21B:
2. by deleting the following sub-bullet under DOR disclosure of tax information (third sub-bullet):
 - Any person having access to the tax information must be informed of DOR’s confidentiality requirements and the sanctions for unauthorized disclosure and sign DOR’s confidentiality acknowledgement.

and replacing it with the following three sub-bullets:

- Unless specifically requested and subject to additional security requirements, DOR will only release the last four numbers of an individual’s Social Security number. All information under this Agreement will be exchanged in a secure manner, as specified by the parties.
- Before a CUE Member Employee or an Employee of Participating Agencies of the U.S. Department of Labor can access DOR’s information, such Employee will be required to sign the attached “Massachusetts Department of Revenue Compliance Agreement.” Thereafter, on an annual basis, each such employee is required to read and sign the Compliance Agreement.
- Exchange of the DOR information pursuant to this Agreement is not a public disclosure under the Massachusetts Public Records Law (M.G.L. c. 4, §7(26) and M.G.L. c. 66, § 10). Only general, aggregate information may be discussed or disclosed during any “public CUE Council meeting,” unless that information is otherwise publicly available. Names of companies under audit, total wages owed by a named company, etc., may not be discussed in a public CUE Council meeting. For the purposes of this Common Interest Agreement, a public CUE Council meeting is a meeting

at which any person other than a CUE Member, a party to the Common Interest Agreement or their representative/s is present, provided that a person who is not a CUE Member Employee shall sign the Compliance Agreement or an agreement that is equally protective of DOR's information, as may be agreed upon with DOR.

All other terms and conditions remain the same.

This Amendment is effective as of February 5, 2021.

United States Department of Labor

Massachusetts Executive Office of Labor and Workforce Development

By: _____
Wage & Hour Division

By: _____

Name: Jessica Looman

Name: Rosalin Acosta

Title: Acting Administrator

Title: Secretary

By: _____
Occupational Safety & Health Administration

By: _____
Massachusetts Department of Revenue

Name: Douglas L. Parker

Name: Geoffrey E. Snyder

Title: Assistant Secretary

Title: Commissioner

By: _____
Employee Benefits Security Administration

Name: Timothy D. Hauser

Title: Deputy Assistant Secretary for Program Operations

By: _____
Office of Federal Contract Compliance

Name: Jenny Yang

Title: Director

By: _____
Office of the Solicitor

Name: Seema Nanda

Title: Solicitor of Labor

**MASSACHUSETTS DEPARTMENT OF REVENUE
U.S. DOL PARTICIPANT EMPLOYEE COMPLIANCE AGREEMENT**

A. CONFIDENTIALITY POLICY

The U.S. Department of Labor (“U.S. DOL”) and its Participating Agencies in the Commonwealth of Massachusetts Council on the Underground Economy (“U.S. DOL Participant” or “U.S. DOL Participants”) has entered into a Common Interest Agreement with the Massachusetts Department of Revenue (“DOR”) which allows U.S. DOL Participants to receive certain confidential information from DOR.

I, _____, a U.S. DOL Participant Employee, hereby acknowledge that in connection with my performance of activities for U.S. Department of Labor’s [IDENTIFY applicable U.S. DOL program] I may have access to DOR Information.

For the purpose of this Agreement, DOR Information shall consist of any personally identifiable information provided by DOR to the U.S. DOL Participant in the course of work under the Common Interest Agreement and may include, but is not necessarily limited to, state tax return information, as well as “personal data” as defined in M.G.L. c. 66A and “personal information” as defined in M.G.L. c. 93H. In addition, DOR Information shall also include any of the following information, if provided by DOR to the U.S. DOL Participant in the course of work under the Common Interest Agreement: computer systems information; audit, compliance and collection criteria and techniques.

Subject to disclosures of information that may be required by law, court order, or congressional inquiry and subject to the provisions of the Common Interest Agreement with respect to privileged information, including but not limited to notice requirements, I will at all times maintain the confidentiality of the DOR Information. I will not “browse” (defined as an unauthorized willful inspection) the DOR Information for any purpose. I will not access, or attempt to access, request, use, or modify DOR Information concerning myself for any purpose. I will not access, or attempt to access, request, use, or modify any DOR Information relating to any individual or entity with whom I have a personal or financial relationship, for any reason. I will not, either directly or indirectly, disclose or otherwise make the DOR Information available to any unauthorized person (defined as a person who does not have a legitimate business reason to view, access or use the DOR Information) at any time, either during or after my employment..

I understand that, pursuant to M.G.L. c. 93H, § 3, DOR is required to provide written notification to the Attorney General, the Director of Consumer Affairs and Business Regulation, the Executive Office of Technology Services and Security, the Public Records Division and the affected individual when a person knows or has reason to know of any unauthorized access or use (defined as having no legitimate business reason to access or use) of an individual’s personal information.

I also understand that the following Massachusetts Statutes Relating to Confidentiality of DOR Information is being provided to me because as part of my job duties at the U.S. Department of Labor in performing activities of [IDENTIFY applicable U.S. Dept. of Labor program] I may have access to the DOR Information.

B. SUMMARY OF MASSACHUSETTS STATUTES RELATING TO CONFIDENTIALITY OF DOR INFORMATION

To the extent not inconsistent with federal law, I agree to comply with all laws relating to confidentiality of the Information, including but not limited to, the following:

- 1) Fair Information Practices Act ("FIPA"), M.G.L. c. 66A: Prohibits the unauthorized disclosure of "personal data," as defined in M.G.L. c. 66A. General Laws chapter 214, section 3B provides for injunctive and other nonmonetary relief for a violation of the statute. General Laws chapter 214, section 3B also provides for injunctive and other nonmonetary relief for violation of this statute.
- 2) M.G.L. c. 62C, § 21: Prohibits unauthorized disclosure of tax information or returns as defined in 830 CMR 62C.21.1. The word "return" is defined very broadly in 830 CMR 62C.21.1 and includes information developed by DOR. A violation of this statute is punishable by a fine of not more than \$1,000 and/or by imprisonment for not more than six months, and by disqualification from holding office in the Commonwealth for a period not exceeding three years.
- 3) M.G.L. c. 62C, § 21B: Prohibits unauthorized willful inspection of tax information or returns as defined in 830 CMR 62C.21.1. The word "return" is defined very broadly in 830 CMR 62C.21.1 and includes information developed by DOR. A violation of this statute is punishable by a fine of not more than \$1,000 per return, document, or taxpayer and/or by imprisonment for not more than one year, and by disqualification from holding office in the Commonwealth for a period not exceeding three years. This section provides that browsing of tax information by an employee of the Commonwealth shall be grounds for dismissal of the employee. This section also provides that browsing by a contractor of the Commonwealth or an employee of a contractor of the Commonwealth is grounds for prohibiting that person from performing services under the contractor's contract with the Commonwealth, as well as cause for terminating the contract and for prohibiting the contractor from entering into a future contract with the Commonwealth.
- 4) M.G.L. c. 62E, § 8: Prohibits unauthorized disclosure of information obtained from the wage reporting and financial institution match system. A violation of this statute is punishable by a fine of \$100 per offense.

C. NON-DISCLOSURE AGREEMENT – SECURITY INFORMATION

Under the Common Interest Agreement, I may also be receiving or accessing information or data from DOR that is confidential, proprietary or sensitive, including, but not limited to, information relating to software, processes, data files, computer programs and materials, source code and object code, regardless of the medium, and information contained therein (hereinafter, collectively, "Security Information."). This Security Information is being provided to me solely in connection with my performance of services under the Common Interest Agreement and I will use this Security Information only in connection with the performance of such services.

If I receive or have access to the Security Information, I will physically safeguard such information at all times. I understand that if I improperly disseminate the Security Information for purposes other than in connection with the performance of my services under the Common Interest Agreement, I may be subject to sanctions.

D. BEST PRACTICES FOR SAFEGUARDING DOR INFORMATION

U.S. DOL Participant Employees should only collect DOR Information that is necessary; access information only for business purposes; use DOR Information only for the purpose for which it is collected; keep the information confidential; and disclose DOR Information only as permitted by this Compliance Agreement and the Common Interest Agreement.

The following are examples of best practices for safeguarding DOR Information:

- Collect or access DOR Information only for legitimate, work-related purposes.
- Use or disclose DOR Information only if authorized for a business need.
- Do not leave DOR Information unattended.
- Do not leave or discuss DOR Information in public areas.
- Share DOR Information only as permitted by this Compliance Agreement and the Common Interest Agreement in accordance with statutory authority.
- Discuss matters concerning DOR Information only with authorized personnel.
- Retain DOR Information only as long as necessary or as required by law.
- Dispose of DOR Information securely (e.g., locked shred bin).
- Follow a “clean desk practice.” Clear your desk of any DOR Information and lock your computer screen when leaving your workspace.
- Ensure fax numbers, email addresses or mailing names and addresses are correct.
- Confirm that the DOR Information being discussed pertains to the person to whom you are speaking.
- Beware of social engineering¹ schemes.

E. REPORTING OF DISCLOSURE RELATED ISSUES

I will immediately notify my supervisor and/or manager if any DOR or Security Information in my possession is improperly used or accessed, or if I discover any possible disclosure, unauthorized access or browsing of the DOR or Security Information, or unauthorized use of the DOR or Security Information.

F. QUESTIONS

If I have any questions regarding any of the above, I will contact my supervisor, manager and/or DOR’s Administrative Affairs Division at 617-626-2130 or RMABInformation@dor.state.ma.us.

G. U.S. DOL PARTICIPANT EMPLOYEE SIGNATURE

Name (print): _____

Signature: _____

Date _____

¹ Social engineering is the act of stealing personal identification by deceiving people to make unwarranted disclosures.