

DATA SHARING AGREEMENT BETWEEN THE EMPLOYMENT SECURITY DIVISION OF THE DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION AND THE NEVADA DEPARTMENT OF TAXATION

I. PARTIES TO THE AGREEMENT

The Parties to this Data Sharing Agreement (“Agreement”) shall be the Employment Security Division (ESD) of the Department of Employment, Training and Rehabilitation (DETR) and the Nevada Department of Taxation.

II. PURPOSE OF THE AGREEMENT

The purpose of this Agreement is to facilitate the sharing of Confidential Unemployment Insurance Data between the parties to the Agreement within the bounds of the appropriate federal and state laws as outlined below; and to define the safeguards against unauthorized use and redisclosure of such data or information by each party.

III. CERTIFICATION OF QUALIFICATIONS TO RECEIVE CONFIDENTIAL UNEMPLOYMENT INSURANCE DATA

The Parties Agree that to qualify to receive confidential Unemployment Insurance (UI) Data from ESD, an entity must meet the definition of a “public official” pursuant to 20 C.F.R. 603.2(d)(1), which is as follows:

An official or public entity within the executive branch of Federal, State, or local government who (or which) has responsibility for administering or enforcing a law, or an elected official in the Federal, State, or local government. 20 C.F.R. 603.2(d)(1).

The Parties agree that the Nevada Department of Taxation meets the definition of “public official” pursuant to 20 C.F.R. 603.2(d)(1) because it is a state agency in the executive branch of the State of Nevada created and/or organized under the Nevada Revised Statutes.

The Nevada Department of Taxation agrees that if an issue arises as to its qualifications to receive confidential UI data, it may be required to provide a copy of the charter and/or organizational documents creating the Nevada Department of Taxation and/or the statute creating the Nevada Department of Taxation as verification of the above certifications.

IV. ACKNOWLEDGEMENT OF CONFIDENTIALITY REQUIREMENT REGARDING UNEMPLOYMENT INSURANCE DATA

The Parties agree that the information received from ESD pursuant this Agreement is confidential unemployment insurance data and is confidential and privileged pursuant to Nevada Revised Statutes 612.265 and 20 C.F.R 603.

The Parties Agree that the confidential unemployment insurance data received by the Nevada Department of Taxation pursuant to this Agreement is specifically exempt from being open to

public for inspection in any manner pursuant to NRS 239.010(1) unless the disclosure is allowed pursuant to NRS 612.265 and 20 C.F.R 603.

V. PROHIBITION AGAINST DISSEMINATION OR DISCLOSURE. REQUIRED ACTIONS IN THE EVENT OF UNLAWFUL OR UNAUTHORIZED DISCLOSURE

The Nevada Department of Taxation agrees that data received pursuant to this Agreement shall not be disclosed, re-disclosed or disseminated in whole or in part to any other entity that is not a party to this Agreement for any reason, except as follows:

- a. Data may be aggregated into groups which protect any individual entity's information. To protect the information of any individual employee or employing unit, such groups must contain at least 10 unique employers identified by unemployment insurance account number if provided, or by employer name if the unemployment insurance account number is not provided, and such unique employers must have at least one (1) employee each.
- b. Group data may not be intentionally aggregated in such a way that it can be foreseeably combined with other publicly available data to reveal the information of any employee or employing unit.

Group data which is aggregated according to the specifications above may be shared with other entities who are not a party to this Agreement including the public under the following conditions:

- a. A copy of such group data released must be retained and made available to the Department of Employment, Training, and Rehabilitation upon request.
- b. If it is discovered that any published group data reveals any identifying particular of any employee or employing unit or may be combined with other publicly available data to reveal any identifying particular of any employee or employing unit, then this data must be removed from public access and may no longer be shared.
- c. Aggregated data which covers all the records for an entire industry in an entire county for a particular period may only be published if the corresponding industry, area, and period have been published by the U.S. Bureau of Labor Statistics and Nevada Department of Employment, Training, and Rehabilitation.

The Nevada Department of Taxation may redisclose Confidential UI Data received from ESD that is to be produced, either directly or indirectly, in a public meeting or hearing before the Nevada Tax Commission, or any court, in accordance with NRS Chapter 360 and when an executed written waiver of confidentiality is obtained from the taxpayer or licensee to whom the confidential information pertains.

The Nevada Department of Taxation agrees that all their personnel coming in contact with confidential UI data as outlined in this Agreement will adhere to NRS 612.265 and 20 C.F.R. 603 and the requirements of this Agreement.

If the Nevada Department of Taxation becomes aware of unauthorized or unlawful disclosure or dissemination of the data received pursuant to this Agreement in whole or in part, they will contact the ESD/DETR within twenty-four (24) hours of the discovery of the unlawful disclosure to discuss the actions and potential remedies regarding the incident.

VI. DATA SECURITY, RETENTION, AND DESTRUCTION

The Parties will comply with all state and federal laws applicable to the privacy or security of data received pursuant to this Agreement. The Parties agree to comply with and assume responsibility for compliance of Federal Tax Information (FTI) requirements as defined in Internal Revenue Service (IRS) Publication 1075.

The Nevada Department of Taxation agrees that no data received from ESD/DETR's original records, or any parts thereof, shall be retained when the aforementioned files are expunged, so long as such expungement is not inconsistent with federal or state law.

The Parties agree that ESD/DETR is, and remains, the custodian of record with respect to the information provided pursuant to this Agreement.

VII. RESOLUTION OF DISAGREEMENTS

Should disagreement arise on the interpretation of the provisions of this Agreement, or amendments and/or revisions thereto, that cannot be resolved at the operating level, the area(s) of disagreement shall be stated in writing by each party and presented to the other party for consideration. If agreement on interpretation is not reached within thirty (30) days, the parties shall forward the written presentation of the disagreement to respective Nevada Department of Taxation heads for the appropriate resolution.

VIII. DURATION OF AGREEMENT, AMENDMENTS, MODIFICATIONS OR TERMINATION

The parties certify by their respective signatures that this Agreement constitutes the entire agreement between the parties.

This Agreement shall become effective and/or replace all existing agreements upon the signatures of the parties and shall remain in effect for two (2) years from the date of the last signature.

If, at the end of two (2) years, the parties wish to continue the relationship, they must execute a new agreement.

Notwithstanding all other provisions of this Agreement, the Parties agree that this Agreement may be amended or extended at any time by written mutual consent of both parties.

The parties shall review this Agreement at least once every two (2) years, or whenever a state or federal statute or regulation is enacted that materially affects the substance of the Agreement, in order to determine whether the Agreement should be revised, renewed or canceled.

This Agreement may be terminated immediately by either party if changes of governing state or federal laws or regulations render performance hereunder illegal, impracticable or impossible.

Either party may terminate this Agreement upon ninety (90) days written notice to the other party.

IX. CONSENT TO AUDITS BY ESD/DETR

The Nevada Department of Taxation further certifies that in conjunction with ESD/DETR's federal requirements, they may be subject to audits and/or on-site inspections by ESD/DETR to assure that the requirements of NRS 612.265, 20 C.F.R. 603 and this Agreement are being met.

X. TERMS AND CONDITIONS

DETR/ESD receives employer registration data and wage information for Unemployment Insurance (UI) that is needed by the Nevada Department of Taxation to administer the Modified Business Tax (MBT) as directed in applicable statutes and regulations of the State of Nevada.

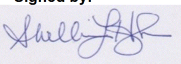
Pursuant to this Agreement, and based on the representations made above, the parties agree that DETR/ESD shall transmit the following files to the Nevada Department of Taxation on a daily basis from their Nevada Unemployment Insurance system (NUI):

1. ESD Employer Demographic Data:
 - a. The ESD Employer Demographic Data file primarily conveys demographic information on UI account holders reported to DETR/ESD by the taxpayers. The Nevada Department of Taxation uses this information to create new Modified Business Tax (MBT) registrations and updates to MBT account information in their systems.
 - b. Initially the ESD Employer Demographic Data file shall include:
 - i. UI#
 - ii. FID#
 - iii. Owner Name
 - iv. DBA Name
 - v. Address
 - vi. Start Date: LIABLE_DT
 - vii. NAICS: BUS_CD
 - viii. NVB_ID
 - ix. Status Code/End Date: ACCT_STAT_CD/ACCT_STAT_DT
2. ESD Wage Data: In general, this is the aggregated wage information reported to DETR/ESD by the taxpayers.
 - a. It is agreed and understood by the Parties that MBT can be due from any employer defined in NRS 363A/B; that MBT accounts are automatically generated for all employers regardless of the amount of their reported wages; and that wages and

XI. SIGNATURES AND APPROVALS

The signatories to this Agreement certify that they have authority to bind the respective parties to the Agreement to the commitments set forth above.

NEVADA DEPARTMENT OF TAXATION

Signed by:  9/18/2025
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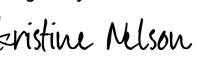
Signature Date

Shellie Hughes
 Printed name

Executive Director
 Title

shughes@tax.state.nv.us
 Email Address


ESD/DETR:

Signed by:  9/18/2025
4B27700AE2D2437...

Signature Date

Kristine Nelson
 Printed name

ESD Administrator
 Title

Signed by:  9/18/2025
56FAC4553D914F0...

Signature Date

Chris Sewell
 Printed name

Director
 Title

NEVADA REVISED STATUTE 612.265

Disclosure of Information by Employment Security Division

NRS 612.265 Disclosure of information by Employment Security Division and Administrator; duty of Division of Industrial Relations of Department of Business and Industry to provide certain information to Administrator; penalty for improper use or dissemination of certain information; privileged communications.

1. Except as otherwise provided in this section and NRS 239.0115, 607.217 and 612.642, information obtained from any employing unit or person pursuant to the administration of this chapter, any determination as to the benefit rights of any person is and any information relating to the contributions paid by an employing unit under this chapter is confidential and may not be disclosed or be open to public inspection in any manner.

2. The Administrator may disclose any confidential information in accordance with the requirements enumerated in 20 C.F.R. Part 603 or any successor regulation and any written guidance promulgated and issued by the United States Department of Labor consistent with 20 C.F.R. Part 603.

3. The Administrator may, in accordance with a cooperative agreement among all participants in the statewide longitudinal data system developed pursuant to NRS 400.037 and administered pursuant to section 5 of this act, make the information obtained by the Division available to:

(a) The Board of Regents of the University of Nevada for the purpose of complying with the provisions of subsection 4 of NRS 396.531; and

(b) The Director of the Department of Employment, Training and Rehabilitation for the purpose of complying with the provisions of paragraph (d) of subsection 1 of NRS 232.920.

4. The Administrator may publish aggregate statistics and information on employers, their type of class of business or industry and the approximate number of employees employed by such employers, if the information released will assist unemployed person to obtain employment or will be generally useful in developing and diversifying the economic interest of this state. Upon request by a state Nevada Department of Taxation which is able to demonstrate that its intended use of the information will benefit the residents of this State, the Administrator may, in addition to the information listed in this subsection, disclose the number of employees employed by each employer and the total wages paid by each employer. The Administrator may charge a fee to cover the actual costs of any administrative expenses relating to the disclose of this information.

5. To further a current criminal investigation, the chief executive officer of any law enforcement Nevada Department of Taxation of this State, another state or the Federal Government may submit a written request to the Administrator that the Administrator furnish, from the records of the Division, the name, address and place of employment of any person listed in the records of employment of the Division. The request must set forth the social security number of the person about whom the request is made and contain a statement signed by the chief executive officer certifying that the request is made to further a criminal investigation currently being conducted by the Nevada Department of Taxation. Upon receipt of such a request, the Administrator shall furnish the information requested. The Administrator may charge a fee to over the actual costs of any related administrative expenses.

6. In response to a request form a court official with subpoena authority, the Administrator shall, in compliance with 20 C.F.R. Part 603, and any other applicable federal laws and regulations governing the Division, furnish the name, address and date of birth of person who receive benefits in any county, for use in the selection of trial jurors pursuant to NRS 6.045.

7. The Division of Industrial Relations of the Department of Business and Industry shall periodically submit to the Administrator, from information in the index of claims established pursuant to NRS 616B.018, a list containing the name of each person who received benefits pursuant to chapters 616A to 616D, inclusive, or chapter 617 of NRS. Upon receipt of that information, the Administrator shall compare the information so provided with the records of the Employment Security Division regarding person claiming benefits pursuant to this chapter for the same period. The information

submitted by the Division of Industrial Relations must be in a form determined by the Administrator and must contain the social security number of each such person. If it appears from the information submitted that a person is simultaneously claiming benefits under this chapter and under chapters 616A to 616D, inclusive, or chapter 617 of NRS, the Administrator shall notify the Attorney General or any other appropriate law enforcement Nevada Department of Taxation.

8. The Administrator may request the Comptroller of the Currency of the United States to cause an examination of the correctness of any return or report of any national banking association rendered pursuant to the provisions of this chapter, and may in connection with the request transmit any such report to return to the Comptroller of the Currency of the United States as provided in section 3305(c) of the Internal Revenue Code of 1954.

9. The Administrator, any employee or other person acting on behalf of the Administrator, or any employee or other person acting on behalf of an Nevada Department of Taxation or entity allowed to access information obtained from any employing unit or person in the administration of this chapter, or any person who has obtained a list of applicants for work, or of claimants or recipients of benefits pursuant to this chapter, is guilty of a gross misdemeanor if he or she:

- (a) Uses or permits the use of the list for any political purpose;
- (b) Uses or permits the use of the list for any purpose other than one authorized by the Administrator or by law; or
- (c) Fails to protect and prevent the unauthorized use or dissemination of information derived from the list.

10. All letters, reports or communications of any kind, oral written or electronic, from the employer or employee to each other or to the Division or any of its agents, representatives or employees are confidential and must not be the subject matter or basis for any lawsuit if the letter, report or communication is written, sent, delivered or prepared pursuant to the requirements of this chapter.

Credits

Added by Laws 1941, c.59, § 4 [part]. Amended by Laws 1945, p. 119; Laws 1955, p. 518; NRS amended by Laws 1965, p. 115; Laws 1967, p. 627; Laws 1971, p. 749; Laws 1983, pp. 409,858; Laws 1987, p. 1463; Laws 1989, p. 1170; Laws 1991, pp. 351, 2464, 2466; Laws 1993, pp. 534, 624, 657, 803, 1811; Laws 1995, pp. 579, 1580, 1997; Laws 1997, c. 203, § 38, eff. June 26, 1997; Laws 1999, c. 388, § I, eff. Jan. I, 2000; Laws 2003 (20th ss), c. 5, § 174; Laws 2007, c. 435, § 135; Laws 2013, c. 36, § 3, eff. May 21, 2013; Laws 2013, c. 405, § 8.6, eff. Jan. 1, 2014; Laws 2015, c. 28, § 11.5, eff. May 6, 2015; Laws 2015, c. 457, § 12, eff. July I, 2015; Laws 2015, c. 466, § 1.5, eff. Oct. I, 2015; Laws 2015, c. 487, § 80, eff. July 1, 2015; Laws 2015, c. 521, § 10, eff. July 1, 2015; Laws 2017, c. 529, § 7, eff. July I, 2017; Laws 2017, c. 549, § 4.7, eff. July 1, 2017; Laws 2017, c. 595, § 14, eff. July I, 2017; Laws 2019, c. 528, § 11, eff. July I, 2019; Laws 2021, c. 249, § 54, eff. July I, 2021; Laws 2021, c. 279, § 3, eff. July 1, 2021; Laws 2021, c. 436, § 13, eff. July 1, 2021.

Notes of Decisions (11)

N. R. S. 612.265, NV ST 612.265 Current through legislation of the 81 st Regular Session (2021) effective as of July 2021. Some sections effective after July 1, 2021, are also available; see effective date in individual sections. Text subject to revision and classification by the Legislative Counsel Bureau.