



To: All Tennessee Self-Insured Employers – Workers’ Compensation Self-Insured Program

Re: Payroll Report Requirements

- The Deadline is on or before **April 1, 2024**.

The Tennessee Department of Commerce and Insurance (“TDCI”) requires all self-insured employers that are qualified to pay self-insured premium tax to file their 2024 Payroll Report and National Council on Compensation Insurance (“NCCI”) Rating Report as described below.

1. **Payroll Report** - A detailed payroll report for all workers covered by NCCI classification codes for the previous calendar year.
2. **NCCI Rating Report and the Intrastate Experience Modification Factor** - All employers must file with TDCI an intrastate experience modification factor that is calculated in accordance with the NCCI Experience Rating Manual. The NCCI report is only required to include Tennessee’s experience modification factor. The NCCI report should be effective, as of **January 1, 2024**, and is required to include the losses from the policy years of 2020, 2021, and 2022.
3. NCCI may require at least forty-five (45) days to acknowledge receipt if your report. Please either e-mail your ERM-6 FORM to MODMAIL@NCCI.COM or mail it to the following address:

National Council on Compensation Insurance
Customer Service Center
901 Peninsula Corporate Circle
Boca Raton, FL 33487
Phone: 1-800-622-4123

If the above items are not received by the due date, TDCI will determine your premium tax using an experience modification factor of 2.0.

Please complete your filing on or before the deadline date to avoid a late filing fee. Pursuant to Tenn. Code Ann. § 50-6-405(b)(4) and Tenn. Comp. Rules & Regs. 0780-01-83-.13(2), failure to file the above required documents authorizes the Commissioner to assess a civil penalty of \$100 per day for each day of delinquency. Additionally, your self-insured workers’ compensation’s license may be suspended or revoked for non-compliance with the requirements. Should you have any questions, please contact TDCI.Selfinsured1013@tn.gov.

Sincerely,

Kurt A. Polasko, CFE, ACI, APIR
Insurance Financial Manager