



December 8, 2021

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

**Re:** **2022 - Payroll Report Requirements**

- The Deadline is on or before **April 1, 2022**

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 2022 Payroll Report and National Council on Compensation Insurance (NCCI) Rating Report as described below.

1. **2022 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, 2022**, and is required to include the losses from the policy years of 2018, 2019 and 2020.
3. NCCI may require at least forty-five (45) days to acknowledge receipt of your report. Please either e-mail your ERM-6 FORM to [MODMAIL@NCCI.COM](mailto: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  
Fax: 561-893-1191

**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](mailto:TDCI.Selfinsured1013@tn.gov).

Sincerely,

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



**PAYROLL REPORT FOR  
SELF-INSURED WORKERS' COMPENSATION SINGLE EMPLOYER**

<b>Item 1</b>	TO THE COMMISSIONER OF THE DEPARTMENT OF COMMERCE AND INSURANCE: _____, 20_____. The undersigned, an employer operating under the provisions of the Tennessee Workers' Compensation Act as a Self-Insurer, submits the following information for the purpose of enabling the Commissioner of Commerce and Insurance to determine the amount of tax due to the State of Tennessee pursuant to T.C.A. § 50-6-405.																								
<b>Item 2</b>	Name of Employer: _____  Address: _____																								
<b>Item 3</b>	Figures contained in this report are for the purpose of adjusting the tax assessment made for the period of January 1, 20____, to December 31, 20____, and for making the assessment for the period of January 1, 20____, to December 31, 20____.																								
<b>Item 4</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">Code</th> <th style="width:35%;">Classification</th> <th style="width:20%;">Average number of Employees in Tennessee for the year ending 20____</th> <th style="width:30%;">Actual/Estimated Payroll of Employees in Tennessee for the year ending 20____</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td align="right" colspan="2"><b>Total</b></td> <td> </td> <td> </td> </tr> </tbody> </table>	Code	Classification	Average number of Employees in Tennessee for the year ending 20____	Actual/Estimated Payroll of Employees in Tennessee for the year ending 20____																	<b>Total</b>			
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	<ol style="list-style-type: none"> <li>1. CLERICAL OFFICE EMPLOYEES – This classification shall include those employees with office duties only and having no other duty of any other nature in or about the employer's premises.</li> <li>2. Unless the payroll shown above is subdivided into proper classifications, the highest rate will be used in calculating the premium.</li> <li>3. If employer has multiple locations, please consolidate classifications.</li> </ol>																								
<b>Item 5</b>	<p align="center"><b>RETURN THIS COPY TO THIS OFFICE – RETAIN A COPY FOR YOUR FILES</b></p> <p>The foregoing enumeration and description of employees includes all persons employed in the services of this employer in Tennessee in connection with the business operations above described to whom remuneration of any nature in consideration of service is paid, in whole or in part by bonuses, commissions, vacation pay, holidays or sickness periods, or on basis of piecework, or by store certificates, merchandise credits, or any substitute for money. Such form of payment shall be considered as wages to be included in the actual remuneration earned, and the total remuneration earned by each employee shall be reported, excluding only the part of overtime as set forth in the basis of premium. Remuneration is subject to payroll limitations prescribed in the "Miscellaneous Values" page of the applicable NCCI loss cost filing. See <a href="https://www.NCCL.com">https://www.NCCL.com</a>. The President, Vice-President, Secretary or Treasurer, of this employer, as well as Partners and Limited Liability Company (LLC) Members and Executive Officers must be assigned to the classification that applies to the principal operations in which the executive officer is engaged. Exceptions to these payroll/classification rules may be obtained from your broker. The Department of Commerce and Insurance reserves the right to examine the books of the employer at any time during the current or following year and beyond so far as they relate to the remuneration earned by any employee of this employer.</p>																								
	<p align="right">_____ (Name of Company)</p> <p>I, _____ (Title), of the above-named company do hereby solemnly swear that the items of the foregoing account are correct and that they constitute the total amount of remuneration received by all employees in the State of Tennessee for the period stated therein to the best of my knowledge and belief.</p> <p>_____ (Official Title)</p> <p>Subscribed and sworn to before me this _____ day of _____, 20_____</p> <p>My Commission Expires _____</p> <p align="right">_____ (Notary Public)</p> <p align="center">(Notary Seal)</p>																								