01. **Payroll Reports.** No later than March 3rd and July 31st, self-insured employers shall file a semi-annual premium tax report with the Fiscal Bureau of the Commission. Self-insured employers shall use the Commission's current report form IC 4010, along with the accompanying computation form IC 4010a, available on the Commission's website or from the Fiscal Bureau. The premium tax payment due from a self-insured employer shall be based upon the manual premium calculated for each reporting period, as modified by an experience modification factor calculated by the National Council on Compensation Insurance (NCCI) and submitted to the Commission in accordance with Subsection 015-304.02 of this rule. No other rating factor shall be allowed. If the self-insured employer elects to not provide such experience modification factor, the premium tax will be computed based upon the manual premium only.

02. **Experience Modification.** A self-insured employer that elects to use an experience modification factor in computing premium tax shall make an annual application to NCCI for an experience modification factor using the NCCI form ERM-6 and paying to NCCI any fees charged for providing that calculation. An NCCI experience modification factor may only be based on the employer's Idaho operations for which self-insured status is authorized. In order to have an experience modification factor considered for any reporting period, an employer must timely submit to the Commission's Fiscal Bureau:

   a. A copy of the completed form ERM-6 filed with NCCI;

   b. The resulting experience modification factor received from NCCI; and

   c. The completed IC 4010 Semi-Annual Premium Tax Form for Self-Insurers and IC 4010a Computation Form.