

Employee Leasing Policy Identification - Applicable Codes by State

As of 05/13/26



	1		2		3		4		5		6		7		8		9	
	Non-Employee Leasing Policy	Employee Leasing Policy For Leased Workers of Multiple Client Companies; Includes ELC Non-Leased Workers	Employee Leasing Policy For Non-Leased Workers of Employee Leasing Company (ELC)	Client Company Policy For Leased Workers of Client Company	Employee Leasing Policy For Leased Workers of a Single Client Company	Client Company Policy For Non-Leased Workers of Client Company	Client Company Policy For Leased Workers of Client Company	Employee Leasing Policy For Leased Workers of a Single Client Company	Client Company Policy For Non-Leased Workers of Client Company	Client Company Policy For Leased And Non-Leased Workers of Client Company	Employee Leasing Policy For Leased Workers of Multiple Client Companies; Excludes ELC Non-Leased Workers	Employee Leasing Policy For Leased Workers Where The Policy Is Purchased By The Client						
	Vol	AR	Vol	AR	Vol	AR	Vol	AR	Vol	AR	Vol	AR	Vol	AR	Vol	AR		
Alabama	X	X			X	X	X	X			X	X	X		X			
Alaska*	X																	
Arizona	X				X	X			X	X	X	X						
Arkansas	X	X			X	X	X	X			X	X	X		X			
California	X				X		X		X		X		X					
Colorado**	X	X			X		X				X		X					
Connecticut	X	X			X		X	X			X	X	X	X	X			
District of Columbia	X	X			X	X	X	X			X	X	X		X			
Delaware	X	X			X				X	X	X		X				X	
Florida**	X	X			X		X				X		X					
Georgia*	X	X			X	X	X	X			X	X						
Hawaii*	X																	
Idaho***	X					X		X				X						
Illinois	X	X			X	X	X	X			X	X	X		X			
Indiana	X	X			X	X	X	X			X	X	X		X			
Iowa	X	X			X	X	X	X			X	X	X		X			
Kansas	X	X			X	X	X	X	X		X	X			X			
Kentucky**	X	X			X						X				X			
Louisiana**	X				X								X					
Maine**	X	X			X						X		X		X			
Maryland**	X	X			X		X				X		X		X			
Massachusetts	X				X	X			X	X	X	X					X	
Michigan	X	X	X		X		X		X	X	X	X	X		X			
Minnesota	X				X	X			X	X	X	X						
Mississippi	X	X			X	X	X	X			X	X	X		X			
Missouri**	X	X			X						X		X		X			
Montana**	X	X			X				X		X				X			
Nebraska**	X	X			X		X		X		X		X		X			
Nevada	X	X			X	X	X	X			X	X	X		X			

By Cd_Vol-AR

Employee Leasing Policy Identification - Applicable Codes by State

	1		2		3		4		5		6		7		8		9	
	Non-Employee Leasing Policy	Employee Leasing Policy For Leased Workers of Multiple Client Companies; Includes ELC Non-Leased Workers	Employee Leasing Policy For Non-Leased Workers of Employee Leasing Company (ELC)	Client Company Policy For Leased Workers of Client Company	Employee Leasing Policy For Leased Workers of a Single Client Company	Client Company Policy For Non-Leased Workers of Client Company	Client Company Policy For Leased Workers of Client Company	Employee Leasing Policy For Leased Workers of Multiple Client Companies; Excludes ELC Non-Leased Workers	Employee Leasing Policy For Leased Workers Where The Policy Is Purchased By The Client									
New Hampshire	X	X	X	X	X	X			X	X	X		X					
New Jersey	X		X	X				X	X	X	X						X	X
New Mexico	X	X	X	X	X	X				X	X	X		X				
New York	X		X		X				X		X		X					
North Carolina	X	X	X	X	X	X			X	X			X	X	X			
Oklahoma***	X			X		X					X							
Oregon	X	X	X	X	X	X			X	X			X	X				
Pennsylvania	X	X	X															
Rhode Island**	X	X	X			X					X		X		X			
South Carolina	X	X	X	X	X	X					X	X	X		X			
South Dakota	X		X	X	X	X					X	X	X					
Tennessee**	X	X	X	X	X	X					X	X	X		X			
Texas**	X	X									X		X					
Utah**	X	X	X			X					X				X			
Vermont	X	X	X	X	X	X					X	X	X		X			
Virginia	X	X									X		X	X				
West Virginia	X	X	X	X	X	X					X	X			X			
Wisconsin	X		X	X	X	X			X		X	X	X	X	X	X		

Note: * For AK and HI, there are no voluntary or assigned risk market employee leasing rules filed by NCCI.
 **For CO, FL, KY, LA, ME, MD, MO, NE, RI, TX, and UT, there are no assigned risk employee leasing rules filed by NCCI.
 ***For ID and OK, there are no voluntary market employee leasing rules filed by NCCI.
 For multi-state policies, report the Employee Leasing Policy Type Code that represents the state with the highest payroll.
 Refer to the WCIO Workers Compensation Data Specifications (WCPOLS) and/or the individual DCO manual for further instructions.

Legend:
Vol Voluntary Business Market
AR Assigned Risk / Involuntary Business Market