



**STATE OF TENNESSEE
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
Division of Workers' Compensation
220 French Landing Drive
Nashville, TN 37243-1002
1-800-332-2667**

**Notice of Discontinuance of
Form I-18 "Election of Non-coverage by Sub-contractor"**

Effective September 7, 2004, the Department of Labor and Workforce Development, Workers' Compensation Division shall no longer accept filings of Form I-18 "Election of Non-coverage by Sub-contractor." The Department has encountered a number of difficulties in the use of the Form I-18, including the following: (1.) use of the form to show non-coverage by workers who should properly be classified as employees rather than sub-contractors when the criteria set forth in Tenn. Code Ann. §50-6-102(10)(D) are applied; (2.) problems in the calculation and/or miscalculation of workers' compensation insurance premiums based on information contained on I-18 Forms; (3.) incomplete or inaccurate information written on I-18 Forms, often resulting in the return of many forms to the requesting person(s); (4.) inability of the Division to verify and/or confirm information presented on I-18 Forms; and (5.) misuse of the I-18 Forms for purposes other than for clarification for audit purposes.

In order to reduce the difficulties, conflicts, and confusion which the Form I-18 continues to cause to many persons involved in the workers' compensation process, it has become necessary to discontinue use of Form I-18. All I-18 Forms received by the Workers' Compensation Division on or after September 7, 2004 will be returned to the requesting person(s). **As has always been the law, the seven (7) factors found in Tennessee Code Annotated Section 50-6-102(10)(D)(Please see attached.) should be used in each work relationship to determine whether an individual is an "employee," or whether an individual is a "subcontractor" or an "independent contractor."** Thank you for your understanding.



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Tennessee Code Annotated §50-6-102(10)(D)

Tennessee Code Annotated §50-6-102(10)(D) In a work relationship, in order to determine whether an individual is an “employee”, or whether an individual is a “subcontractor” or an “independent contractor”, the following factors should be considered:

- (i) The right to control the conduct of the work;
- (ii) The right of termination;
- (iii) The method of payment;
- (iv) The freedom to select and hire helpers;
- (v) The furnishings of tools and equipment;
- (vi) Self scheduling of working hours; and
- (vii) The freedom to offer services to other entities;