



December 27, 2023

To All of Our Valued Clients:

With the close of 2023 near, we are reaching out to assist you in getting 2024 started off right. Below is a list of important updates and reminders for your payroll.

YEAR END 2023

****Employee Gifts/Bonus**:** Compensation to employees of over \$25 is required to be reported on their W2 at the end of the year. If you have given gifts, paid cash, or given giftcards to employees please let us know as soon as possible.

Form W2 Address Updates: Please remind your employees that address changes need to be reported to you before end of year. To assist you in ensuring all of your employee records are up to date, we have sent you an employee information sheet. This should be reviewed for accuracy as it will reflect the names, addresses, etc. that we have on file for processing of your W2 forms.

FRAUD PREVENTION

Direct Deposit Change: Watch out for scams! If an employee requests a change to their direct deposit account, be sure to confirm this change with them *using secondary communication method*. For example, if an employee emails you a change request, please confirm this change with them in person, via phone call, via text message, etc. NOTE: We will also begin confirming any changes in direct deposit with you, or your manager, using a secondary form of communication as well. We will be reaching out to you further as this fraud prevention is developed.

Employee Communication: As a general reminder, and part of our fraud prevention, we will not communicate directly with your employees regarding their pay, direct deposits, etc. They need to make any requests or inquires directly to you or your manager. Should you need our assistance, we will work directly with you on the matter.

Secure File Upload: As a reminder, our website has a "Contact Us" page where you can upload documents securely to us. This works well for submitting sensitive information directly. Many of you likely already have a portal where you can upload documents as well. If you do not have a portal, or need help accessing it, please do not hesitate to let us know and we can assist.



GENERAL INFORMATION

Vacation Pay (“Use it or Lose it” Policies No Longer Allowed): Employers who offer vacation may set key terms including the amount of paid vacation time, how vacation is earned and whether there is a maximum on the amount of paid vacation an employee can save up.

However, vacation pay is a form of wages and are protected by the Colorado Wage Act. Under the Wage Act, once an employee earns wages (or accrued vacation time), their right to payment is guaranteed. Employers may no longer have a “use it or lose it” policy for vacation time. The Colorado Supreme Court has ruled that all earned and determinable vacation pay must be paid out at the end of the employment relationship regardless of the terms of any employer-employee agreement, including those in an employee handbook.

Due to this act, unused vacation, just like other wages, must be paid when employees separate from their employment whether they are fired with or without cause, resign, or separate for another reason. We encourage you to review and update your handbooks if they still contain a “use it or lose it” policy.

Included in your payroll fee, we will report employees vacation time or personal time on their paycheck stubs. We will also accrue it based upon your handbook or the standards that you implement. If you are not presently taking advantage of this, please let us know and we can implement it for you.

Employee Separation Forms: All employees must be provided with an Employee Separation Form upon conclusion of their employment with you. Regardless if their position is terminated, they resign, etc. this form must be filled out and sent to them. This form is attached to this letter and we will also assist you with this requirement upon request.

NEW 2024

Minimum Wage: The new minimum wage effective for 2024 is \$14.42/hour or \$11.40/hour for tipped employees. (NOTE: Denver and Edgewater have their own minimum wage rates as well.)

Updated Posters: Please be sure to update the Labor Law posters in 2024. These should be posted in a common area, such as a break room. The posters can be found FREE on the Colorado Department of Labor website. <https://cdle.colorado.gov> We have also attached the Colorado posters to this document for your convenience. Should you need posters for any other states, please let us know and we can assist.

We have also included them attached to this email for you! Please disregard any marketing you receive in the mail to pay upwards of \$150 for these posters. That fee is unnecessary as everything you need can be found online at the Department of Labor website for free.



Colorado Employee Withholding Certificate: Colorado has released a form that gives employees the option to adjust their Colorado wage withholding according to their specific tax situation. If an employee does not submit this form, the wage withholdings will calculate based upon their federal withholding certificate (Form W-4). Employees may update their withholding certificate for 2024, but they are not required to. Please send us copies of any Colorado Form DR 004 that an employee fills out. A blank PDF of this form is attached.

Job Opportunities: Employers with at least one employee working from Colorado must now make reasonable efforts to announce, post or otherwise make known each job opportunity to all Colorado employees on the same calendar day and prior to the date on which the employer makes a decision on a new hire.

Please let us know if you have any questions and we look forward to working with you in 2024!

Best Regards,

A handwritten signature in black ink, appearing to read 'Esther Daniels', with a large loop at the beginning and a horizontal line at the end.

Esther Daniels, Partner

A handwritten signature in black ink, appearing to read 'Chris Glockson', with a large loop at the beginning and a horizontal line at the end.

Chris Glockson, Partner



NOTICE TO WORKERS

YOU HAVE THE RIGHT TO BE:

- Properly classified as an employee or an independent contractor
- Paid accurately and timely for the services you perform

There are resources available to you if you believe you are being subject to improper classification or inaccurate payment practices by your employer. For more information, go to WorkRight.cdle.co.

Employers are required to follow the law when paying hourly wages, overtime, and properly covering you for unemployment insurance and workers' compensation purposes. As a worker, you have certain rights as an *employee vs. independent contractor*.

Improper classification (often called misclassification) of employees as independent contractors and other labor law violations create many problems, both for law-abiding businesses and for workers in Colorado.

If you believe you have been **improperly classified** as an independent contractor and are really performing duties that fit the criteria of an employee, visit colorado.gov/cdle/TipForm, or call us at 303-318-9100 and select Option 4. To be classified as an employee, you must meet the criteria in Colorado Revised Statute 8-70-115. You can read the law online and find out more at coloradoui.gov/ProperClassification.

As an *employee*, you are entitled to unemployment insurance benefits if you become unemployed through no fault of your own. **Your employer contributes to unemployment insurance and cannot deduct this from your wages.**

If you become unemployed and wish to file for unemployment insurance benefits, go to coloradoui.gov and click on File a Claim. If your hours of work and pay are reduced, you may be entitled to partial unemployment benefits.

If you cannot access a computer, call one of the following numbers: 303-318-9000 (Denver-metro area) or 1-800-388-5515 (outside Denver-metro area); hearing impaired 303-318-9016 (TDD Denver-metro area) or 1-800-894-7730 (TDD outside Denver-metro area).

EMPLOYERS ARE REQUIRED BY LAW TO POST THIS NOTICE

Colorado Employment Security Act, 8-74-101(2); Regulations Concerning Employment Security 7.3.1 through 7.3.5
Employers can download copies of this poster at coloradoui.gov/employer, then click on Forms / Publications.



COLORADO
Department of
Labor and Employment





AVISO A LOS TRABAJADORES

USTED TIENE EL DERECHO DE:

- Estar correctamente clasificado como un empleado o un contratista independiente.
- Ser pagado correctamente y puntualmente por los servicios que realiza.

Hay recursos disponibles para usted si cree que está sujeto a una clasificación incorrecta o prácticas de pago incorrectas por parte de su empleador. Para obtener más información, visite WorkRight.cdle.co.

Los empleadores están obligados a cumplir con la ley al pagar salarios por hora, horas extras, y que lo cubra adecuadamente para propósitos del seguro de desempleo y compensación de trabajadores. Como trabajador usted tiene ciertos derechos, sea como *empleado o contratista independiente*.

La clasificación incorrecta de los empleados como contratistas independientes y otras violaciones de la ley laboral crean muchos problemas, tanto para las empresas que respetan la ley y para los trabajadores en Colorado.

Si cree que ha sido **clasificado incorrectamente** como un contratista independiente y realmente está desempeñando labores que encajan con los criterios de un empleado, visite colorado.gov/cdle/TipForm, o llámenos al 303-318-9100 y presione la Opción 4. Para ser clasificado como empleado, debe cumplir con el criterio del Estatuto Revisado de Colorado (Colorado Revised Statute) 8-70-115. Puede leer la ley en línea (sólo en inglés) y obtener más información en coloradoui.gov/ProperClassification.

Como *empleado*, usted tiene derecho a beneficios de seguro de desempleo al quedar sin empleo, y sin que haya sido su culpa. **Su empleador contribuye al seguro de desempleo y no puede deducirlo de su salario.**

Si se queda sin empleo y desea solicitar beneficios de seguro de desempleo, vaya a coloradoui.gov y haga clic en File a Claim. Si sus horas de trabajo y sueldo han sido reducidas, usted puede tener derecho a beneficios parciales de desempleo.

Si no puede acceder a una computadora, llame a uno de los siguientes números: 303-318-9333 (área metropolitana de Denver) o al 1-866-422-0402 (fuera del área metropolitana de Denver); personas con dificultades auditivas 303-318-9016 (TDD Denver-metro area) o al 1-800-894-7730 (TDD fuera del área de Denver-metro).

POR LEY EL EMPLEADOR ESTÁ OBLIGADO A PUBLICAR ESTE AVISO

Colorado Employment Security Act (Ley de Seguridad de Empleo de Colorado), 8-74-101 (2); Regulations Concerning Employment Security (Reglamentos Relativos a la Seguridad de Empleo), 7.3.1 a 7.3.5

Los empleadores pueden descargar copias de este póster en coloradoui.gov/employer, luego hacer clic en Forms / Publications.



COLORADO OVERTIME & MINIMUM PAY STANDARDS ORDER
(“COMPS Order”) #39, POSTER & NOTICE

*Effective 1/1/24: must update annually;
new poster available each December*

Colorado Minimum Wage: inflation-adjusted annually; \$14.42/hour in 2024, (Rule 3)

- Employees must be paid at least minimum wage (whether hourly, salary, commission, piecework, etc.) unless exempt
- Unemancipated minors can be paid 15% less than full minimum wage
- Use the highest minimum wage that applies; all local minimum wages are posted at ColoradoLaborLaw.gov

Overtime: 1½ times regular pay rates for hours over 40 weekly, 12 daily, or 12 consecutive (Rule 4)

- Overtime is required *each* week over 40 hours, or day over 12, even if 2 or more weeks or days *average* fewer hours
- Employers cannot provide time off (“comp time”) instead of time-and-a-half premium pay for overtime hours
- Key variances/exemptions (all are detailed in Rules 2.3-2.4):
 - Modified overtime in a small number of health care jobs; exemption for certain heavy vehicle drivers
 - No 40-hour weekly overtime in downhill ski/snowboard jobs (but 56-hour overtime for many under federal law)
 - Agriculture: overtime after 48-56 hours (based on size and seasonality); extra breaks and pay on long days

Meal Periods: 30 minutes uninterrupted and duty-free, for shifts over 5 hours (Rule 1.9)

- Can be unpaid, but only if employees are completely relieved of all duties, and allowed to pursue personal activities
- If work makes uninterrupted meal periods impractical, eating on-duty must be permitted, and the time must be paid
- To the extent practical, meal periods must be at least 1 hour after starting and 1 hour before ending shifts

Rest Periods: 10 minutes, paid, every 4 hours (Rule 5.2)

#Work Hours:	Up to 2	>2, up to 6	>6, up to 10	>10, up to 14	>14, up to 18	>18, up to 22	>22
#Rest Periods:	0	1	2	3	4	5	6

- Need not be off-site, but must not include work, and should be in the middle of the 4 hours to the extent practical
- Rest periods are time worked for minimum wage and overtime purposes, and if employers do not authorize and permit rest periods, they must pay extra for time that would have been rest periods, including for non-hourly-paid employees
- Key variances/exemptions:
 - In some circumstances, 10-minute rest periods can be divided into two of 5 minutes (Rule 5.2.1)
 - Agriculture: certain work requires more breaks; other is exempt (Rule 2.3, & Agricultural Labor Conditions Rules)

Time Worked: Pay for time employers allow performing labor/service for their benefit (Rule 1.9)

- All time on-premises, on duty, or at workplaces (but not just letting off-duty employees be on-premises), including:
 - putting on/removing work clothes/gear (but not clothes worn outside work), cleanup/setup, or other off-clock duty,
 - waiting for assignments at work, or receiving or sharing work-related information,
 - security/safety screening, or clocking/checking in or out, or
 - waiting for any of the above tasks.
- Travel for employer benefit is time worked; normal home/work travel is not (details in Rule 1.9.2)
- Sleep time, if sufficiently uninterrupted and lengthy, can be excluded in certain situations (details in Rule 1.9.3)

This Poster is a summary and cannot be relied on as complete labor law information. For all rules, fact sheets, translations, questions, or complaints, contact: DIVISION OF LABOR STANDARDS & STATISTICS, ColoradoLaborLaw.gov, cdle_labor_standards@state.co.us, 303-318-8441 / 888-390-7936

Deductions, Credits, Charges, & Withheld Pay (Rule 6, and Article 4 of C.R.S. Title 8)

- Final pay: Owed promptly (if a termination by employer) or at next pay date (if employee resigned)
- Vacation pay: Departing employees must be paid all accrued and unused vacation pay, including paid time off usable for vacation, without deducting or declaring forfeiture based on cause for termination, lack of resignation notice, etc.
- Deductions from pay: Allowed if listed below or in C.R.S. 8-4-105 (including deductions required by law, in a written agreement for the benefit of the employee, for theft in a police report, or for property loss after audit/notice)
- Tip credits: Employers can pay up to \$3.02 below the highest applicable minimum wage (Colorado or local), if:
 - (a) tips (not mandatory service charges) raise pay to full minimum, & (b) tips aren't diverted to non-tipped staff/owners
- Meal credits/deductions: Allowed for the cost or value (without employer profit) of voluntarily accepted meals
- Lodging credits/deductions: Allowed if housing is voluntarily accepted by the employee, primarily for the employee's (not the employer's) benefit, recorded in writing, and limited to \$25 or \$100 per week (based on housing type)
- Uniforms: Must be provided at no cost unless they are ordinary clothes without special material or design; employers must pay for any special cleaning required, and cannot require deposits or deduct for ordinary wear and tear

Exemptions from COMPS (Rule 2.2 lists all; key exemptions are below)

- Executives/supervisors, administrators, and professionals paid at least a salary (not hourly wages) of \$55,000 in 2024 (then inflation-adjusted in future years), except \$33,177/hour for highly technical computer work
- Other highly compensated, non-manual-labor employees paid at least 2.25 the above salary (\$123,750 in 2024)
- 20% owners, or at a nonprofit the highest-paid/highest-ranked employee, if actively engaged in management
- Various (not all) types of salespersons, taxi drivers, camp/outdoor education field staff, or property managers

Record-Keeping & Notices of Rights (Rule 7)

- Employers must give all employees (and keep for three years) pay statements that include time worked, pay rate (including any tips and credits), and total pay
- This year's poster must be displayed where easily accessible, or if not practical (such as for remote workers), provided within one month of beginning work and when employees request a copy
- Employers must include a copy of this poster, or the COMPS Order, in any employment handbook or manual
- Violation of notice of rights rules (posting or distribution), including by providing information undercutting this poster, may yield fines and/or ineligibility for employee-specific credits, deductions, or exemptions in COMPS

Complaint & Anti-Retaliation Rights (Rule 8)

- Employees can send the Division (contact info below) complaints or tips about violations, or file lawsuits in court
- Employers cannot retaliate against, or interfere with, employees exercising their rights
- Anonymous tips are accepted; anonymity or confidentiality are protected if requested (Wage Protection Rule 4.7)
- Owners and other individuals with control over work may be liable for certain violations — not just the business, even if the business is a corporation, partnership, or other entity separate from its owner(s) (Rule 1.6)
- Immigration status is irrelevant to these labor rights: the Division will not ask or report status in investigations or rulings, and it is illegal for anyone to use immigration status to interfere with these rights (Wage Protection Rule 4.8)



PÓSTER Y AVISO DE LA ORDEN DE COMPENSACIÓN de tiempo extra y obligaciones mínimas para los salarios de Colorado ("COMPS Order") #39

*A partir de 1-1-24: debe actualizarse anualmente
Nuevo póster disponible cada diciembre*

Salario Mínimo de Colorado, 2023: ajustado anualmente por inflación; \$14.42/hora en 2024 (Regla 3)

- A los empleados se les debe pagar al menos el salario mínimo (Ya sea por hora, salario, comisión, por pieza, etc.) a menos que estén exentos.
- Los menores no emancipados podrían cobrar un 15% menos que el salario mínimo completo.
- Utilice el salario mínimo más alto que corresponda; todos los salarios mínimos locales están publicados en ColoradoLaborLaw.gov.

Tiempo Extra: tiempo y medio (1½) por horas sobre 40 semanales, o 12 diarias o consecutivas (Regla 4)

- Se requiere tiempo extra *cada* semana sobre 40 horas, o más de 12 horas en un día, incluso si 2 o más semanas o días *promedian* menos horas
- Empleadores no pueden proveer tiempo libre ("tiempo como compensación") en lugar del pago de prima de tiempo y medio por tiempo extra
- Variaciones/exenciones clave (Todas se detallan en las Reglas 2.3-2.4):
 - Tiempo extra modificado en una pequeña cantidad de trabajos de atención médica: exención para ciertos conductores de vehículos pesados
 - No tiempo extra sobre 40 horas en trabajos de esquí alpino/snowboard (pero tiempo extra sobre 56 horas para muchos por la ley federal)
 - Agricultura: horas extras después de 48 a 56 horas (según el tamaño y estacionalidad); descansos y pago extras en días largos.

Período de Comida: 30 minutos, ininterrumpidos y libres de deberes, para turnos sobre 5 horas (Regla 1.9)

- Puede ser no remunerado, pero solo si los empleados están completamente libres de deberes y se les permite realizar actividades personales
- Si el trabajo hace que el período de comida ininterrumpido no sea práctico, se debe permitir comer mientras trabaja y debe pagarse
- En la medida de lo posible, el período de comida debe ser tomado al menos 1 hora después del inicio y 1 hora antes de finalizar los turnos

Período de Descanso: 10 minutos, pagados, cada 4 horas (Regla 5.2)

#Períodos de Descanso:	0	1	2	3	4	5	6
#Horas Trabajadas:	hasta 2	>2, hasta 6	>6, hasta 10	>10, hasta 14	>14, hasta 18	>18, hasta 22	>22

- No es necesario estar fuera de las instalaciones, pero no debe incluir trabajo, y en lo posible debe estar en medio de las 4 horas
- Los períodos de descanso son tiempo trabajado para fines de salario mínimo y tiempo extra, y si los empleadores no autorizan ni permiten períodos de descanso, deben pagar más por el tiempo que habrían sido períodos de descanso, incluso para empleados no pagados por hora
- Variaciones/exenciones clave:
 - En algunas circunstancias, los períodos de descanso de 10 minutos se pueden dividir en dos de 5 minutos (Regla 5.2.1)
 - Agricultura: ciertos trabajos requieren más descansos; otros están exentos (Regla 2.3 y Reglas de condiciones laborales agrícolas)

Tiempo trabajado: Pagar por el tiempo que los empleadores permiten realizar labores/servicios para su beneficio (Regla 1.9)

- Todo tiempo en el local, en servicio o en lugares de trabajo (pero no solo permitir que los empleados fuera de servicio estén en el local), incluye:
 - ponerse/quitarle ropa/equipo de trabajo (pero no ropa usada fuera del trabajo), limpiar/preparar u otras tareas fuera del horario de trabajo,
 - esperar asignaciones en el trabajo, o recibir o compartir información relacionada con el trabajo,
 - control de seguridad/protección, o registro la entrada o salida, o
 - esperar por cualquiera de las tareas mencionadas anteriormente
- Tiempo de viaje para el beneficio del empleador es tiempo trabajado; el tiempo normal de viaje a casa/trabajo no lo es (Regla 1.9.2)
- El tiempo para dormir, si es lo suficientemente ininterrumpido y prolongado, puede excluirse en determinadas situaciones (Regla 1.9.3)

Este póster es un resumen y no se puede considerar como información completa sobre leyes laborales. Para todas las reglas, hojas informativas, traducciones, preguntas o quejas, comuníquese con: DIVISIÓN DE NORMAS LABORALES & ESTADÍSTICAS, ColoradoLaborLaw.gov, edle_labor_standards@state.co.us, 303-318-8441 / 888-390-7936

Deducciones, créditos, cargos y retención de pago (Regla 6, y Artículo 4 de C.R.S. Título 8)

- Pago final: adeudado onseguida (si es un despido por parte del empleador) o en la próxima fecha de pago (si el empleado renunció)
- Pago de vacaciones: a los empleados que paren se les debe pagar todo el pago de vacaciones acumulado y no utilizado, incluido el tiempo libre pagado utilizable para vacaciones, sin deducir o declarar pérdida basada en la causa del despido, la falta de notificación de renuncia, etc.
- Deducciones de pago: Permitidas si se enumeran a continuación o en C.R.S. 8-4-105 (incluidas las deducciones requeridas por ley, en un acuerdo escrito en beneficio del empleado, por robo en un informe policial o por pérdida de propiedad después de una auditoría notificación)
- Créditos por propinas: los empleadores pueden pagar hasta \$3.02 por debajo del salario mínimo aplicable más alto (Colorado o local), si: (a) las propinas (no los cargos por servicios obligatorios) aumentan el salario al mínimo total, y (b) las propinas no son proporcionadas al personal propietarios que no reciben propinas
- Créditos/deducciones por comidas: Permitido por el costo o valor (sin ganancia al empleador) de las comidas aceptadas voluntariamente
- Créditos/deducciones de alojamiento: se permite si el empleado acepta voluntariamente la vivienda, principalmente para el beneficio del empleado (no del empleador), se registra por escrito y se limita a \$25 o \$100 por semana (según el tipo de vivienda)
- Uniformes: Deben proporcionarse sin costo a menos que sean ropa ordinaria sin material o diseño especial. Los empleadores deben pagar por cualquier limpieza especial requerida y no pueden exigir depósitos ni deducir por el desgaste normal

Exenciones de COMPS (La regla 2.2 enumera todas; las exenciones clave se encuentran a continuación)

- Los ejecutivos/supervisores, administradores y profesionales pagados al menos un salario (no sueldo por hora) de \$55,000 en 2024 (luego ajustado a la inflación en años futuros), excepto \$33,17/hora por trabajo informativo altamente técnico
- Otros empleados altamente remunerados en trabajos no-manuales pagados al menos 2.25 el salario anterior (\$123,750 en 2024)
- Dueños de un 20%, o en una organización sin fines de lucro el empleado mejor pagado/de más alto rango, si participa activamente en la gerencia
- Varios (no todos) tipos de vendedores, taxistas, personal de campo/educación al aire libre o de campamentos o administradores de propiedades

Mantenimiento de registros y avisos de derechos (Regla 7)

- Los empleadores deben proporcionar a todos los empleados (y conservarlos durante tres años) declaraciones de pago (talones de cheque) que incluyan el tiempo trabajado, la tasa de pago (incluidas las propinas y los créditos) y el pago total
- El póster de este año debe mostrarse en un lugar de fácil acceso o, si no es práctico (por ejemplo, para trabajadores remotos), debe proporcionarse en el plazo de un mes después de comenzar a trabajar y cuando los empleados soliciten una copia
- Los empleadores deben incluir una copia de este póster, o de la Orden COMPS, en cualquier guía o manual de empleo
- La violación de las reglas de notificación de derechos (publicación o distribución), incluso al proporcionar información que socave este póster, puede generar multas y/o ilegalidad para créditos, deducciones o exenciones específicas para empleados en COMPS

Derechos de denuncia y anti-represalias (Regla 8)

- Los empleados pueden enviar a la División (información de contacto abajo) quejas o pistas sobre violaciones, o presentar demandas en corte
- Los empleadores no pueden tomar represalias ni interferir con los empleados que ejercen sus derechos
- Se aceptan denuncias anónimas; el anonimato o la confidencialidad están protegidos si así se solicita (Regla de protección salarial 4.7)
- Los propietarios y otras personas con control sobre el trabajo pueden ser responsables de ciertas violaciones, no solo de la empresa, incluso si la empresa es una corporación, sociedad u otra entidad separada de sus propietarios (Regla 1.6)
- El estatus migratorio es irrelevante para estos derechos laborales: la División no preguntará ni reportará el estatus en investigaciones o fallos, y es ilegal que cualquier persona use el estatus migratorio para interferir con estos derechos (Regla de protección salarial 4.8)



PAID LEAVE, WHISTLEBLOWING, & PROTECTIVE EQUIPMENT

Updated July 14, 2023
may be updated periodically

THE HEALTHY FAMILIES & WORKPLACES ACT (“HFWA”): Paid Leave Rights

Coverage: All Colorado employers, of any size, must provide paid leave

- All employees earn 1 hour of paid leave per 30 hours worked (“accrued leave”), up to 48 hours a year.
- Employees are required to be paid their regular pay rate during leave, and the employer must continue their benefits.
- Up to 48 hours of unused accrued leave carries over for use during the next year.
- For details on specific situations (irregular hours, non-hourly pay, etc.), see Wage Protection Rule 3.5, 7 CCR 1103-7.
- Up to 80 hours of supplemental leave applies in a public health emergency (PHE), until 4 weeks after the PHE ends.*

Employees can use accrued leave for the following safety or health needs:

- (1) a mental or physical illness, injury, or health condition that prevents work, including diagnosis or preventive care;
- (2) domestic abuse, sexual assault, or criminal harassment leading to health, relocation, legal, or other services needs;
- (3) caring for a family member experiencing a condition described in category (1) or (2);
- (4) grieving, funeral/memorial attendance, or financial/legal needs after a death of a family member;
- (5) due to inclement weather, power/heat/water loss, or other unexpected occurrence, the employees needs to either:
 - (a) evacuate their residence, or (b) care for a family member whose school or place of care was closed; *or*
 - (6) in a PHE, a public official closed the workplace, or the school or place of care of the employee’s child.

Employer Policies (Notice: Documentation: Incremental Use: Privacy: and Paid Leave Records)

- **Written notice and posters.** Employers must (1) provide notice to new employees no later than other onboarding documents/policies; and (2) display updated posters, and provide updated notices to current employees, by end of year.
- **Notice for “foreseeable” leave.** Employers may adopt “reasonable procedures” in writing as to how employees should provide notice if they require “foreseeable” leave, but **cannot deny paid leave** for noncompliance with such a policy.
- **An employer can require documentation to show that accrued leave was for a qualifying reason only if leave was for four or more consecutive work days** (*i.e.* days when an employee would have worked, not calendar days).
- **Documentation is not required to take accrued leave**, but can be required as soon as an employee returns to work or separates from work (whichever is sooner). **No documentation can be required for PHE leave.**
- **To document leave for an employee’s (or an employee’s family member’s) health-related need**, an employee may provide: (1) a document from a health or social services provider *if* services were received and a document can be obtained in reasonable time and without added expense; **otherwise (2)** the employee’s own writing.
- **Documentation as to domestic abuse, sexual assault, or criminal harassment** can be a document or writing under (1) above (*e.g.* legal or shelter services provider) or (2) above, or legal document (restraining order, police report, etc.).
- **If an employer reasonably deems an employee’s documentation deficient**, the employer must: (A) notify the employee within seven days of either receiving the documentation or the employee’s return to work or separation (whichever is sooner), and (B) give the employee at least seven days to cure the deficiency.
- **Incremental Use.** Depending on employer policy, employees can use leave in either hourly or six-minute increments.

This Poster summarizes two Colorado workplace public health laws: C.R.S. § 8-13.3-401 et seq. (paid leave) and C.R.S. § 8-14.4-101 et seq. (healthly and safety whistleblowing) including amendments current as of the date of this poster. It does not cover other health or safety laws, rules, and orders, including under the federal Occupational Safety and Health Act (OSHA), from the Colorado Department of Public Health and Environment (CDPHE), or from local public health agencies. Contact those agencies for such health and safety information.

*In a PHE, employees gain additional hours of leave for inability to work, testing, quarantining, caring for family in such situations, and related needs. No PHE is now in effect; this poster will be updated if one is declared.

This poster must be displayed where easily accessible to workers, shared with remote workers, provided in other languages as needed, and replaced with any annually updated versions.

This Poster is a summary and cannot be relied on as complete labor law information. For all rules, fact sheets, translations, questions, or complaints, contact:

DIVISION OF LABOR STANDARDS & STATISTICS, ColoradoLaborLaw.gov, cdle_labor_standards@state.co.us, 303-318-8441 / 888-390-7936.

Employee Privacy, Employers cannot require employees to disclose “details” about an employee’s (or their family’s) HFWA-related health or safety information; such information must be treated as a confidential medical record.

- **Records must be retained and provided upon request.** Employers must provide documentation of the current amount of paid leave employees have (1) available for use, and (2) already used during the current benefit year, including any supplemental PHE leave. Information may be requested once per month or when the need for HFWA leave arises.

Retaliation or Interference with HFWA Rights

- **Paid leave cannot be counted as an “absence”** that may result in firing or another kind of adverse action.
- **An employee can’t be required to find a “replacement worker” or job coverage when taking paid leave.**
- **An employer cannot fire, threaten, or otherwise retaliate against, or interfere with use of leave by,** an employee who: (1) requests or takes HFWA leave; (2) informs or assists another person in exercising HFWA rights; (3) files a HFWA complaint; or (4) cooperates/assists in investigation of a HFWA violation.
- **If an employee’s reasonable, good-faith HFWA complaint, request, or other activity is incorrect,** an employer need not agree or grant it, but cannot *act against* the employee for it. Employees *can* face consequences for misusing leave.

PROTECTED HEALTH/SAFETY EXPRESSION & WHISTLEBLOWING (“PHEW”): Worker Rights to Express Workplace Health/Safety Concerns & Use Protective Equipment

Coverage: All Employers and Employees, Plus Certain Independent Contractors

- PHEW covers not just “employers” and “employees,” but all “principals” (an employer or a business with at least 5 independent contractors) and “workers” (employees or independent contractors working for a “principal”).

Worker Rights to Oppose Workplace Health/Safety Violations:

- It is unlawful to **retaliate against, or interfere with**, the following acts:
 - (1) **raising reasonable concerns**, including informally, to the principal, other workers, the government, or the public, about workplace violations of government health or safety rules, or a significant workplace health or safety threat;
 - (2) **opposing or testifying, assisting, or participating** in an investigation or proceeding about retaliation for, or interference with, the above-listed conduct.
- A principal need not address a worker’s PHEW-related concern, but it still cannot fire or take other *action against* the worker for raising such a concern, as long as the concern was reasonable and in good-faith.

Workers’ Rights to Use Their Own Personal Protective Equipment (“PPE”):

- A worker must be allowed to **voluntarily wear their own PPE** (mask, faceguard, gloves, etc.) if the PPE (1) provides **more protection** than equipment provided at the workplace, (2) is **recommended** by a government health agency (federal, state, or local), and (3) does not make the worker **unable to do the job**.

COMPLAINT RIGHTS (under both HFWA & PHEW)

- Report violations to the Division as complaints or anonymous tips, or file in court after exhausting pre-lawsuit remedies.



LEY DE FAMILIAS Y LUGARES DE TRABAJO SALUDABLES (Healthy Families and Workplaces, HFWA): Derechos de Licencias con goce de sueldo

Afiche de Derechos de Salud Pública en el Lugar de Trabajo de Colorado: LICENCIAS CON GOCE DE SUELDO, DENUNCIAS PROTEGIDAS Y EQUIPOS DE PROTECCIÓN

Actualizado el 14 de julio de 2023
puede ser actualizado periódicamente

Cobertura: Todos los empleadores de Colorado, independientemente del tamaño de la empresa, deben conceder licencias con goce de sueldo.

- Todos los empleados obtienen 1 hora de licencia con goce de sueldo por cada 30 horas trabajadas ("licencia acumulada"), hasta 48 horas al año.
- Los trabajadores deben cobrar su sueldo regular durante la licencia y el empleador debe mantener sus beneficios.
- Hasta 48 horas de licencia acumulada no utilizada para su uso durante el año siguiente.
- Para más detalles sobre situaciones específicas (horarios irregulares, remuneración no horaria, etc.), véase la Norma de Protección Salarial 3.5, 7 CCR 1103-7.
- En caso de emergencia de salud pública (PHE), se aplican hasta 80 horas de licencia complementaria, hasta 4 semanas después de que finalice la PHE*.

Los empleados pueden utilizar la licencia acumulada en las siguientes situaciones de seguridad o salud:

- (1) una enfermedad mental o física, una lesión o afección médica que le impida trabajar, incluidos el diagnóstico o los cuidados preventivos;
- (2) maltrato doméstico, agresión sexual o acoso criminal que conlleven necesidades sanitarias, de rehabilitación, jurídicas o de otros servicios;
- (3) cuidar a un familiar que padezca una afección de las descritas en las categorías (1) o (2);
- (4) duelo, asistencia a funerales o conmemoraciones, o necesidades financieras o legales tras la muerte de un familiar;
- (5) debido a inclemencias del tiempo, pérdida de electricidad/calentación/agua u otro acontecimiento inesperado, o que el empleado deba (a) evacuar su residencia* o (b) cuidar a un familiar cuya escuela o lugar de atención estuviera cerrado.
- (6) durante una PHE, en la que un funcionario público haya cerrado el lugar de trabajo del empleado, o la escuela o el lugar de cuidado de su hijo.

Políticas del empleador (notificación, documentación, uso incremental, privacidad, y registros de licencias con goce de sueldo)

- **Aviso escrito y afiches.** Los empleadores deben (1) notificar a los nuevos empleados no más tarde que otros documentos/políticas de incorporación, y (2) exhibir afiches actualizados, y proporcionar notificaciones razonables* por escrito sobre la forma en que los empleados **Aviso de licencia "previsible"**. Los empleados pueden adoptar "procedimientos razonables" por escrito sobre la forma en que los empleados deben notificar si necesitan una licencia "previsible", pero no pueden delegar la licencia con goce de sueldo por incumplimiento de tal política.
- **El empleador puede exigir documentación que demuestre que la licencia acumulada se debió a un motivo justificado solo si la licencia se prolonga durante cuatro o más días laborables consecutivos** (es decir, días en los que el empleado había trabajado, no días calientando).
- **No se requiere documentación para tomar la licencia acumulada, pero puede exigirse en cuanto el empleado se reincorpora al trabajo o se desvincula del mismo** (lo que ocurre primero). **No se puede exigir documentación para la licencia por PHE.**
- **Para documentar una licencia por razones médicas de un empleado (o de un familiar),** este puede aportar: (1) un documento de un prestador médico o de servicios sociales *si hubiera* recibido servicios y pueda obtenerse en un plazo razonable y sin gastos añadidos; *en caso contrario*, (2) una nota escrita por el mismo empleado.
- **La documentación relativa al maltrato doméstico, agresión sexual o acoso criminal** puede ser un documento o un escrito conforme al punto (1) anterior (por ejemplo, un prestador de servicios jurídicos o de refugio) o al punto (2), o un documento legal (orden de restricción, informe policial, etc.).
- **Si un empleador considera razonablemente que la documentación de un empleado es deficiente,** deberá: (A) notificar al empleado dentro de los siete días posteriores a la recepción de la documentación o de la reincorporación al trabajo o la rescisión de la relación laboral (lo que ocurra primero), y (B) proporcionar al empleado al menos siete días para subsanar la deficiencia.
- **Uso incremental.** Dependiendo de la política de la empresa, los empleados pueden utilizar la licencia en fracciones de una hora o de seis minutos.
- **Privacidad de los empleados.** Los empleadores no pueden exigir a los empleados que revelen "detalles" sobre la información médica o de seguridad relacionada con la HFWA de un empleado (o de su familia); dicha información debe tratarse como una historia clínica confidencial.

Este afiche resume dos leyes de salud pública en el lugar de trabajo de Colorado: C.R.S. § 8-13-3-401 y siguientes; (licencia con goce de sueldo) y C.R.S. § 8-14-101 y siguientes; (denuncias protegidas de salud y seguridad) incluidas las modificaciones vigentes a la fecha de este afiche. No trata otras leyes, normas y órdenes de salud o seguridad, incluidas las de la Ley Federal de Salud y Seguridad Ocupacional (Occupational Safety and Health Act, OSHA), las del Departamento de Salud Pública y Medio Ambiente de Colorado (Colorado Department of Public Health and Environment, CDPHE) o las de los organismos locales de salud pública. Comuníquese con dichos organismos para obtener la información sobre salud y seguridad.

*En una emergencia de salud pública (public health emergency ("PHE")), los empleados obtienen horas adicionales de licencia por incapacidad laboral, análisis, cuarentena, cuidado de familiares en dichas situaciones y necesidades afines. En estos momentos no hay ninguna PHE en vigor; este afiche se actualizará si se declara alguna.

Este afiche debe exhibirse en un lugar de fácil acceso para los trabajadores, enviarse a los trabajadores remotos, facilitarse en otros idiomas según sea necesario y sustituirse por cualquier versión actualizada anualmente.

Este afiche es un resumen y no puede considerarse información completa sobre legislación laboral. Para todas las normas, hojas informativas, traducciones, preguntas o quejas, póngase en contacto con la DIVISIÓN DE NORMAS Y ESTADÍSTICAS LABORALES, coloradolabor@law.gov, cdle_labor_standards@state.co.us, 303-318-8441 / 888-390-7936.

- Los registros deben conservarse y facilitarse cuando se soliciten. Los empleadores deben proporcionar documentación sobre la cantidad real de licencia con goce de sueldo que los empleados tienen (1) disponibles para su uso, y (2) ya utilizados durante el año de beneficios en curso, incluyendo cualquier licencia complementaria de PHE. La información puede solicitarse una vez al mes o cuando surja la necesidad de una licencia de la HFWA.

Represalias o interferencia con los derechos de la HFWA

- Las licencias con goce de sueldo no pueden contabilizarse como una "ausencia" que pueda dar lugar a un despido u otro tipo de medida adversa.
- No se puede exigir a un empleado que busque un "trabajador sustituto" o una cobertura laboral cuando tome una licencia con goce de sueldo.
- El empleador no puede despedir, amenazar, tomar represalias, ni interferir en el uso de la licencia, contra un empleado que: (1) solicite o tome una licencia de la HFWA; (2) informe o ayude a otra persona a ejercer sus derechos de la HFWA; (3) presente una queja de la HFWA; o (4) coopere/ayude en la investigación de una infracción de la HFWA.
- Si la queja, solicitud u otra actividad razonable y de buena fe de un empleado en relación con la HFWA es incorrecta, el empleador no tiene por qué aceptar o concederla, pero no puede actuar contra el empleado por ello. Los empleados pueden sufrir consecuencias por hacer un uso indebido de la licencia.

EXPRESIÓN Y DENUNCIAS PROTEGIDAS DE SALUD/SEGURIDAD (Protected Health/Safety Expression & Whistleblowing ("PHEW")):

Derechos de los trabajadores a expresar sus preocupaciones en materia de salud y seguridad en el trabajo y a utilizar equipos de protección

Cobertura: Todos los empleadores, empleados y determinados contratistas independientes

- La PHEW no solo cubre a "empleados" y "empleados", sino a todas las "empresas" (un empleador o un negocio con al menos 5 contratistas independientes) y "trabajadores" (empleados o contratistas independientes que trabajan para una "empresa").
- **Derechos de los trabajadores a oponerse a infracciones de salud y seguridad en el trabajo:**
 - Es ilegal tomar represalias o interferir en los siguientes actos:
 - (1) **plantear preocupaciones razonables,** incluso de manera informal, a la empresa, a otros trabajadores, al gobierno o al público, sobre violaciones de las normas de salud o seguridad del gobierno en el lugar de trabajo, o sobre una amenaza significativa para la salud o la seguridad en el lugar de trabajo.
 - (2) **oponerse o testificar, ayudar o participar** en una investigación o procedimiento sobre represalias o interferencias con las conductas antes mencionadas.
 - Una empresa no está obligada a responder a la preocupación de un trabajador en relación con la PHEW, pero tampoco puede despedirlo o tomar *otras medidas* contra el por plantear tal preocupación, siempre que ésta sea razonable y de buena fe.
- **Derecho de los trabajadores a utilizar sus propios equipos de protección personal ("EPP"):**
 - Se debe permitir que un trabajador lleve voluntariamente su propio EPP (mascarilla, protector facial, guantes, etc.) si el EPP (1) proporciona más protección que el equipo proporcionado en el lugar de trabajo, (2) está recomendado por una agencia gubernamental de salud (federal, estatal o local) y (3) no incapacita al trabajador para realizar su trabajo.

DERECHOS DE QUEJA (en virtud de la HFWA y la PHEW)

- Informar de las infracciones a la División como quejas o denuncias anónimas, o presentarlas ante los tribunales tras agotar los recursos previos a la demanda.

AGRICULTURAL LABOR RIGHTS & RESPONSIBILITIES: POSTER & NOTICE



last updated 4/8/22; for updated posters & guidance, see the Division of Labor Standards & Statistics website (below)

Water/Rest/Shade: What Employers Must Provide, Based on Heat or Other Conditions ([INFO #12C](#)*)

1) Days 80 degrees or hotter:

- **Water:** 32 ounces (4 cups) an hour of clean and cool (60 degrees or colder) water, to drink during shifts & breaks
 - *or if you travel most of the day:*
as much water as possible, or equipment to carry or purify water
- **Shade:** clean, safe, and close and with enough space to use on breaks
 - *or if shade can't be given:* personal cooling items or other protection

2) Days of 95+ degrees, or 80 plus increased risk conditions**:

- At least **10 minutes of rest per 2 hours**, &
 - Notice of heat safety rights
- ** An increased risk condition is any one of these:*
- unhealthy air quality
 - working over 12 hours that day
 - your first 4 days on the job
 - work requiring heavy clothing/gear

3) Workplaces reaching 80 degrees anytime in the year:

- You may take **cooldown rest** if needed
- Employers must: train on heat safety; help anyone sick; and have plans to **communicate** if anyone is sick
- Workplaces reaching **95 degrees:** On-site housing must have fans

In Public Health Emergencies (“PHE”s) ([INFO #12C](#))

- Employer-provided housing must meet minimum requirements
- Employers must provide safety training and materials about the PHE

** An “INFO” is guidance on Colorado law, available at the links above to each INFO.*

INFOs on other other labor rights (wages, hours, breaks, whistleblowing, union activity, etc.) are at [cdle.colorado.gov/infos](#)

This Poster is a summary. For complete rules, fact sheets, translations, questions, & complaints, contact:

DIVISION OF LABOR STANDARDS & STATISTICS, Colorado Department of Labor & Employment

call / email: 303-318-8441 or 888-390-7936 / cdle_labor_standards@state.co.us (se habla español)

website: ColoradoLaborLaw.gov or LeyesLaboralesDeColorado.gov

For Hand-Weeding/Hand-Thinning Work ([INFO #12C](#))

- Employers must give **15 minutes** of rest per 4 hours worked: 10-minute breaks already required, plus 5 more for weeding/thinning work.
- No **short-handled hoes** are allowed.
- Employers must provide **gloves and kneepads** (for hand-capping too).
- You don't have to **squat, kneel, or stoop**, unless it's the only way to do the work, or less than 20% of your work time.

Access to Service Providers at Worksites ([INFO #12B](#))

- You can see **key service providers** (health, legal, education, etc.) at the **worksite when off-duty, or on-duty for health needs**
- In long weeks, employers must give **extra break time:**

Work Hours	Extra break time
Over 40	Employee can extend a 30-minute break to 60 (unpaid)
Over 60	Employer must give one extra 60-minute paid break
Over 70	Employer must give two extra 60-minute paid breaks
- If you live in on-site housing, you can have visitors when off-duty and your employer must provide weekly transport to see service providers

Complaint & Anti-Retaliation Rights ([INFO #12D](#))

- Complaints can be sent to the Division (which accepts anonymous tips), or to court for some complaints
- Immigration status doesn't matter to labor rights: the Division will not ask, and it's illegal for anyone to try to use it to deny labor rights
- Employers can't interfere with your rights or retaliate if you use them

If you want to speak with a lawyer, you may contact anyone you wish, including the following non-government legal aid office:

[Migrant Farm Worker](http://MigrantFarmWorker) Division of Colorado Legal Services, 800-864-4330 / info@coloradofarmworkers.org



DERECHOS Y RESPONSABILIDADES LABORALES AGRÍCOLAS: PÓSTER Y AVISO

Última actualización: 1 de abril de 2022; para ver los pósters y las guías actualizadas, visite el sitio web de la División (más abajo)

Agua/Descanso/Sombra: Lo que los empleadores deben proporcionar, según el calor u otras condiciones (INFO #12C*)

1) Los días de 80 grados o más:

- Agua: 32 onzas (4 tazas) por hora de agua limpia y fresca (60 grados o más fría), para beber durante los turnos y descansos
 - o si viaja la mayor parte del día: la mayor cantidad de agua posible, o equipo para transportar o purificar el agua
- Sombra: un lugar limpio, seguro y cercano con espacio suficiente para usar durante los descansos
 - o si no se puede ofrecer sombra: artículos personales para refrescarse u otra protección

2) Los días de más de 95 grados, o de más de 80 grados, más condiciones de riesgo**:

- Al menos 10 minutos de descanso cada 2 horas, y
- Aviso de los derechos de protección contra el calor

**Una condición de mayor riesgo es cualquiera de estas:

- calidad del aire no saludable
- trabajar más de 12 horas ese día
- sus primeros 4 días en el trabajo
- trabajo que requiere ropa/equipo pesado

3) Lugares de trabajo que alcanzan los 80 grados en cualquier momento del año:

- Puede tomar un **descanso para refrescarse** si es necesario
- Los empleadores deben: capacitar a los empleados sobre la seguridad ante el calor; **ayudar a cualquier persona enferma**; y tener planes para **informar** si alguien está enfermo
- Lugares de trabajo que alcanzan los **95 grados**: Las viviendas en el lugar de trabajo deben tener **ventiladores**

Durante las emergencias de salud pública (INFO #12C)

- La **vivienda** proporcionada por el empleador debe cumplir los requisitos mínimos
- Los empleadores deben proporcionar **capacitación y materiales** para leer sobre la seguridad durante la emergencia

*Un "INFO" es una guía sobre la ley de Colorado, disponible en los enlaces que aparecen más arriba para cada INFO.

La información sobre otros derechos laborales (salarios, horarios, descansos, denuncias, actividad sindical, etc.) se encuentra en cde.colorado.gov/infos

Este póster es un resumen. Para conocer todas las normas, hojas informativas, traducciones, preguntas y denuncias, póngase en contacto con

DIVISIÓN DE NORMAS LABORALES Y ESTADÍSTICAS, Departamento de Trabajo y Empleo de Colorado

- llame/envíe un correo electrónico a: 303-318-8441, 888-390-7936, o cde_labor_standards@state.co.us (se habla español)
- sitio web: ColoradoLaborLaw.gov o LeyesLaboralesDeColorado.gov

Si desea hablar con un abogado, puede ponerse en contacto con quien desee, incluida la siguiente oficina de asistencia jurídica no gubernamental:
División de [Trabajadores Agrícolas Migrantes](http://TrabajadoresAgrícolasMigrantes) de los Servicios Legales de Colorado, 800-864-4330 / info@coloradofarmworkers.org

Para trabajos de deshierbe/desahije manual (INFO #12C)

- Los empleadores deben proporcionar 15 minutos de descanso por cada 4 horas trabajadas: los descansos de 10 minutos que ya son requeridos, más 5 minutos adicionales por el trabajo de deshierbe/desahije
- No se permiten las azadones de mango corto
- Los empleadores deben proporcionar **guantes y rodilleras** (también para taponeo manual)
- No tiene que agacharse, arrodillarse o inclinarse, a menos que sea la única manera de hacer el trabajo, o menos del 20% de su tiempo de trabajo

Acceso a los proveedores de servicios en los lugares de trabajo (INFO #12B)

- Usted puede ver a los principales proveedores de servicios (de salud, jurídicos, educativos, etc.) en el lugar de trabajo cuando **no esté trabajando**, y para las necesidades de salud, aunque esté trabajando
- Durante las semanas largas, los empleadores deben proporcionar un **tiempo extra de descanso**:

Horas de trabajo, y Tiempo extra de descanso:

- Más de 40: El empleado puede extender un descanso de 30 minutos hasta 60 (no pagado)
- Más de 60: El empleador debe conceder un **descanso extra pagado de 60 minutos**
- Más de 70: El empleador debe conceder **dos descansos extra pagados de 60 minutos**

- Si vive en una vivienda en el lugar de trabajo, usted puede recibir visitas cuando no esté trabajando y su empleador debe proporcionarle transporte semanal para ver a los proveedores de servicios

Derechos a denuncias y anti represalias (INFO #12D)

- Las denuncias pueden enviarse a la División (se aceptan denuncias anónimas), o a los tribunales en algunos casos
- El estatus migratorio no afecta los derechos laborales: la División no preguntará, y es ilegal que alguien intente usar su estatus para negarle derechos laborales
- Los empleadores no pueden interferir en sus derechos ni tomar represalias si los utiliza



COLORADO DEPARTMENT OF LABOR AND EMPLOYMENT
DIVISION OF LABOR STANDARDS AND STATISTICS
www.colorado.gov/cdle/labor

NOTICE OF PAYDAYS

In accordance with 8-4-107, C.R.S.:

Every employer shall post and keep posted conspicuously at the place of work if practicable, or otherwise where it can be seen as employees come or go to their places of work, or at the office or nearest agency for payment kept by the employer a notice specifying the regular paydays and the time and place of payment, in accordance with the provisions of section 8-4-103, and also any changes concerning them that may occur from time to time.

Pay periods can be no greater duration than a calendar month or 30 days, whichever is longer. Paydays must occur no later than 10 days following the close of each pay period. 8-4-103, C.R.S.

EMPLOYEES ARE PAID ON REGULAR PAYDAYS AS FOLLOWS:

Time:

Place:

This form is provided as a courtesy by the Colorado Division of Labor Standards and Statistics. Other Notice of Paydays Posters may be acceptable provided that they contain the elements and information required by 8-4-107, C.R.S.

2023 Colorado Employee Withholding Certificate

This Certificate Is Optional for Employees

If you do not complete this certificate, then your employer will calculate your Colorado withholding based on your IRS Form W-4. That calculation is designed to withhold the required Colorado income tax due on your wages throughout the year, and it will generally result in a refund when you file your Colorado income tax return.

Reasons to Complete This Certificate

Complete this certificate if you want to adjust your Colorado withholding for one or more of the following reasons:

1. You expect to claim federal itemized deductions or the Colorado child tax credit,
2. You (and your spouse, if filing jointly) earn most of your income from one job, or
3. You expect significant income from other sources.

For most taxpayers, completing this certificate will likely increase your take-home pay, reduce your Colorado withholding, and reduce your refund when you file your Colorado income tax return. Consider the amounts you enter carefully. If too little is withheld, then you will owe tax when you file your return, and you may owe a penalty.

When to Complete a New Certificate

You may adjust your withholding at any time. Consider completing a new certificate for the following reasons:

1. You last completed a certificate three or more years ago;
2. Your wages or other income changes significantly;
3. Your number of jobs changes;
4. Your expected filing status (single, married filing jointly, etc.) changes;
5. Your expected federal deductions change significantly;
6. You have a new qualifying child for the child tax credit; or
7. You or your child will no longer qualify for the Colorado child tax credit, including if your child will turn 6 years old this year.

If You Complete This Certificate

1. Give it to your employer; then they must calculate your Colorado withholding based on the amounts you entered.
2. If you (and your spouse, if filing jointly) have multiple jobs, complete a separate certificate for each one.

In order to prevent evasion of Colorado income tax, the Department may review and adjust your withholding.

1. Personal Information				
Last Name		First Name		Middle Initial
Mailing Address			SSN or ITIN	
City			State	ZIP Code
2. Annual Withholding Allowance. <i>If this line is blank, your employer will use an amount based on your IRS Form W-4.</i>				
a. Enter the appropriate amount from Table 1, based on your federal standard deduction and number of jobs; OR				
b. Complete Worksheet 1 and enter the result here, if you expect to claim additional federal deductions or the Colorado child tax credit, or if you (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job.				
<i>If you want a greater amount withheld, you may enter a smaller amount than either calculation, including zero, and/or you may complete Line 3.</i>				\$
3. Additional Withholding Per Pay Period				
Enter any additional tax you want withheld from each paycheck. <i>If you expect to receive other income that will not have withholding, you may complete Worksheet 2 and include the result here.</i>				\$
4. Sign Here. This form is not valid unless you sign this declaration: <i>I declare that the amounts on this certificate have not been presented to willfully evade Colorado income tax or obstruct its collection.</i>				
Employee Signature				Date (MM/DD/YY)

Table 1: Standard Allowance

Go down the first column to your expected filing status from IRS Form W-4 Step 1(c).

Then go across that row to the column with the number of jobs that you (and your spouse, if filing jointly) currently have.

Filing Status from IRS Form W-4 Step 1(c)	Standard Allowance for:			
	1 Job	2 Jobs	3 Jobs	4 or More Jobs
Single or Married Filing Separately	\$11,500	\$6,000	\$4,000	\$3,000
Head of Household	\$18,500	\$9,500	\$6,000	\$4,500
Married Filing Jointly or Qualifying Widow(er)	\$25,500	\$12,500	\$8,500	\$6,500

Worksheet 1: Withholding Allowance

This worksheet is optional. You may complete the Colorado Employee Withholding Certificate without completing this worksheet. Complete this worksheet only if you want to adjust your Colorado withholding for one or both of the following reasons:

1. You expect to claim additional federal deductions or the Colorado child tax credit; or
2. You (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job.

To use the electronic *DR 0004 Withholding Calculator*, go to Tax.Colorado.gov/Withholding-Forms.

You (and your spouse, if filing jointly) only need to complete this worksheet once regardless of your number of jobs. However, you will need to give a separate Colorado Employee Withholding Certificate to each of your employers. **Do not give this worksheet to your employers.**

For more information about itemized deductions, see IRS Topic No. 501. For more information about qualifying for the child tax credit, see IRS Publication 972. Please note that the Colorado child tax credit is allowed for qualifying children who do not have a work-eligible social security number.

1. Enter the amount of income you (and your spouse, if filing jointly) expect to receive this year from all sources.	\$
2. Enter your Standard Allowance, based on your expected filing status from IRS Form W-4 Step 1(c): a. \$11,500 if single or married filing separately; b. \$18,500 if head of household; or c. \$25,500 if married filing jointly or qualifying widow(er).	\$
3. Enter the amount from IRS Form W-4 Step 4(b), if any, which is your estimated federal deductions that exceed the standard deduction.	\$
4. Enter your Child Tax Credit Allowance from Table 2 below. <i>If you do not want to reduce your withholding for the Colorado child tax credit, you may enter zero on this line, even if you expect to claim the credit.</i>	\$
5. Add Lines 2, 3, and 4. This is your Total Withholding Allowance.	\$
6. Enter the number of jobs that you (and your spouse, if filing jointly) currently have.	
7. Divide Line 5 by Line 6. This is your Annual Withholding Allowance for each job. a. <i>If you (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job, you may want to divide the Total Withholding Allowance on Line 5 unevenly between your jobs. For example, if you earn 75% of your income from one job, you could use 75% of Line 5 for that job and the remaining 25% of Line 5 for your other job(s). If you choose to divide Line 5 unevenly, you will need to complete a separate Colorado Employee Withholding Certificate for each job.</i> b. <i>If you want a greater amount withheld, you may enter a smaller amount than your calculation.</i>	\$

Enter the amount you choose on Line 2 of your Colorado Employee Withholding Certificate.

Table 2: Child Tax Credit Allowance

Go down the first column to your expected filing status from IRS Form W-4 Step 1(c). Then select the corresponding row in the second column with your expected income from Line 1 of Worksheet 1. Finally, go across that row to the column with your number of qualifying children.

Filing Status from IRS Form W-4 Step 1(c)	Income from Line 1 of Worksheet 1	Allowance for Qualifying Children Under Age 6 on December 31 of this year:		
		1 Child	2 Children	3 or More Children
Single, Married Filing Separately, or Head of Household	\$0 - \$25,000	\$9,000	\$13,000	\$11,500
	\$25,001 - \$50,000	\$7,000	\$13,000	\$17,000
	\$50,001 - \$75,000	\$2,500	\$5,000	\$7,000
	\$75,001 or more	\$0	\$0	\$0
Married Filing Jointly or Qualifying Widow(er)	\$0 - \$35,000	\$10,000	\$17,500	\$20,000
	\$35,001 - \$60,000	\$7,000	\$14,000	\$19,000
	\$60,001 - \$85,000	\$2,500	\$5,000	\$7,000
	\$85,001 or more	\$0	\$0	\$0

Worksheet 2: Additional Withholding

This worksheet is optional. You may complete the Colorado Employee Withholding Certificate without completing this worksheet. Complete this worksheet only if you would like to calculate additional wage withholding to cover other types of taxable income that you (and your spouse, if filing jointly) expect to receive this year. This may include interest, dividends, retirement income, rental income, or income from self-employment or as an independent contractor.

To use the electronic *DR 0004 Withholding Calculator*, go to Tax.Colorado.gov/Withholding-Forms.

Complete a separate copy of this worksheet for each job to which you would like to add withholding. **Do not give this worksheet to your employer.**

Alternatively, you may use form DR 0104EP to submit estimated tax payments for any non-wage income that you receive. If you do not ensure that you have enough withholding and estimated tax payments, then you will owe tax when you file your return, and you may owe a penalty. For more information about withholding and estimated tax payments, see parts 6 and 7 of the *Colorado Individual Income Tax Guide*.

For more information about taxable and nontaxable income, see IRS Publication 525. For information about the Colorado pension and annuity subtraction, go to Tax.Colorado.gov/Individual-Income-Tax-Guidance-Publications.

1. Enter the amount from IRS Form W-4 Step 4(a), which is your estimated non-business income for this year.	\$
2. Enter any other non-wage income that you (and your spouse, if filing jointly) expect to receive this year, but is not included in the amount from IRS Form W-4 Step 4(a). This may include income from self-employment or as an independent contractor.	\$
3. Add Lines 1 and 2. This is your Total Additional Income.	\$
4. Multiply Line 3 by 4.40% (0.044). This is your Total Additional Withholding.	\$
5. Divide Line 4 by the number of jobs to which you would like to add withholding. This is your Additional Withholding Per Job.	\$
6. Divide Line 5 by the number of pay periods during the year for this job (see Table 3 below). This is your Additional Withholding Per Pay Period.	\$
Enter this amount on Line 3 of your Colorado Employee Withholding Certificate.	\$

Table 3: Pay Periods During the Year							
Semimonthly means twice a month, usually on the 15th and 30th.							
Biweekly means every other week, usually on Fridays, regardless of the month.							
Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
1	2	4	12	24	26	52	260



NOTICE OF POTENTIAL AVAILABILITY OF UNEMPLOYMENT INSURANCE BENEFITS

ATTENTION EMPLOYER: You are legally required to provide a form, in hard copy or electronic format, to an employee upon separation. Please complete the form using information that matches your employee payroll records.

ATTENTION EMPLOYEE: Below is information from your previous employer at the time of separation from employment. If you received \$2,500 or more in payroll wages from any employer where taxes were withheld in the last 18 months, you may be eligible to file a claim for unemployment benefits. Before you file a claim, gather your income and related information, such as pay stubs and this form. You can file a claim by visiting the website at <https://cdle.colorado.gov/unemployment> or by calling the Unemployment Insurance Division at 303-318-9000 (Denver Metro) or 1-800-388-5515 (toll free).

Employee Name:	Employee SSN (last four digits only)/ or Individual Taxpayer Identification Number (ITIN):
Employee Address:	
Employee Start Date of Employment:	Employee Last Date Worked:
Employee Year-to-Date Earnings:	Earnings for the Last Week Worked:
Employer Legal Business Name:	Federal Employer Identification Number (FEIN):
Employer Trade Name/Doing Business As Name (if applicable):	Employer Address:
Reason the employee separated from employment (Please select only one option and limit free-form responses to one sentence. If an unemployment claim is filed, the Division will reach out to both parties for additional information about the separation):	
<input type="checkbox"/> Quit Employee's reason for quit: _____	
<input type="checkbox"/> Layoff	
<input type="checkbox"/> Discharge Reason for discharge: _____	
<input type="checkbox"/> Other: _____	