

2026 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 the following reasons:

1. You expect to claim Colorado tax credits or federal deductions other than the standard deduction;
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; or
6. Your expected Colorado tax credits change significantly.

Carefully consider how your qualifications and the requirements, amount, and availability of each credit and deduction may change each year. For example, the new Family Affordability portion of the Child Tax Credit may change based on the age of your children, your adjusted gross income, and the state revenue forecast. For more information, go to Tax.Colorado.gov/Income-Tax-Credits, or go to IRS.gov and search for deductions for individuals. Some federal deductions must be added back for Colorado taxes.

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 job.

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

2026 Colorado Employee Withholding Certificate

1. Personal Information

Last Name First Name Middle Initial

Mailing Address SSN or ITIN

City State ZIP Code

2. Annual Withholding Allowance

To reduce your Colorado withholding, either:

- a. Enter the amount from Table 1 for your federal standard deduction and number of jobs; **or**
- b. Enter the result from Worksheet 1, if you expect to claim additional federal deductions or Colorado tax credits, or if you (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job.

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..... \$

If this line 2 is blank, your employer will use an amount based on your IRS Form W-4.

3. Additional Withholding Per Pay Period

Enter any additional tax you want withheld from each paycheck. If you expect to receive other income that will not have withholding, you may complete Worksheet 2 and include the result here \$

4. Signature

I declare that the amounts on this certificate have not been presented to willfully evade Colorado income tax or obstruct its collection.

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)	Allowance for 1 Job	Allowance for 2 Jobs	Allowance for 3 Jobs	Allowance for 4 or More Jobs
Single or Married Filing Separately	\$14,000	\$7,000	\$4,500	\$3,500
Head of Household	\$22,000	\$11,000	\$7,500	\$5,500
Married Filing Jointly or Qualifying Surviving Spouse	\$30,000	\$15,000	\$10,000	\$7,500

Worksheet 1: Withholding Allowance

This worksheet is optional. Complete this worksheet only if you want to adjust your Colorado withholding for the following reasons:

- You expect to claim additional federal deductions or Colorado tax credits, including the Family Affordability portion of the Child Tax Credit, the Earned Income Tax Credit (EITC), or the new care worker credit; or
- You (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job.

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 an electronic version of this worksheet, see the DR 0004 Withholding Calculator at Tax.Colorado.gov/DR0004. For more information, go to Tax.Colorado.gov/Income-Tax-Credits, or go to IRS.gov and search for deductions for individuals..

- Enter the amount of income you (and your spouse, if filing jointly) expect to receive this year from all sources..... \$
- Enter your Standard Allowance, based on your expected filing status from IRS Form W-4 Step 1(c):
 - \$14,000 if single or married filing separately;
 - \$22,000 if head of household; or
 - \$30,000 if married filing jointly or qualifying surviving spouse..... \$
- Enter your estimated federal deductions that exceed the standard deduction from IRS Form W-4 Step 4(b)..... \$
 - Enter your estimate of qualified overtime compensation from line 1b of IRS form W-4, Step 4(b) Deductions Worksheet..... \$

- 3c.** Enter any state income tax included on line 6b of IRS Form W-4, Step 4(b) Deductions Worksheet..... \$
- 3d.** Add lines 3b and 3c..... \$
- 3e.** Net additional federal deductions, subtract line 3d from line 3a. If zero or less, enter zero..... \$
- 4.** Enter your Child Tax Credit Allowance from Table 2, if you want to reduce your withholding for the Colorado child tax credit..... \$
- 5.** Enter the amount of any other Colorado income tax credits that you expect to claim and for which you want to reduce your withholding. \$
- 6.** Add Lines 2, 3e, 4, and 5. This is your Total Withholding Allowance..... \$
- 7.** Enter the number of jobs that you (and your spouse, if filing jointly) currently have.....
- 8.** Divide Line 6 by Line 7. This is your Annual Withholding Allowance for each job divided evenly..... \$
- a.** 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 Line 6 unevenly between your jobs. For example, if you earn 75% of your income from one job, you could use 75% of Line 6 for that job and the remaining 25% of Line 6 for your other job(s). If you choose to divide Line 6 unevenly, you will need to complete a separate Colorado Employee Withholding Certificate for each job.
- b.** If you want a greater amount withheld, you may use a smaller allowance than your calculation.
- 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 who will be age 5 or younger as of December 31 of this year.**

Filing Status from IRS Form W-4 Step 1(c)	Income from Line 1 of Worksheet 1	Allowance for 1 Child	Allowance for 2 Children	Allowance for 3 or More Children
Single, Married Filing Separately, or Head of Household	\$0 - \$25,000	\$25,000	\$25,000	\$25,000
	\$25,001 - \$50,000	\$11,500	\$22,500	\$34,000
	\$50,001 - \$75,000	\$2,500	\$5,000	\$7,000
	\$75,001 or more	\$0	\$0	\$0
Married Filing Jointly or Qualifying Surviving Spouse	\$0 - \$35,000	\$25,000	\$35,000	\$35,000
	\$35,001 - \$60,000	\$11,500	\$22,500	\$34,000
	\$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. 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.

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 have enough withholding and estimated tax payments, then you will owe tax when you file your return, and you may owe a penalty.

For an electronic version of this worksheet, see the DR 0004 Withholding Calculator at Tax.Colorado.gov/DR0004. For more information:

- Go to IRS.gov and search for Publication 525 about taxable and nontaxable income; or
- Go to Tax.Colorado.gov/Individual-Income-Tax-Guidance-Publications and click on:
 - Colorado Individual Income Tax Guide, Parts 6 and 7, about withholding and estimated tax payments; or
 - Social Security, Pensions, and Annuities in the alphabetical list.

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). If zero or less, enter zero. 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

Colorado Minimum Wage: \$15.16 per hour in 2026, updated yearly (COMPS Rule 3)

- Must pay at least minimum wage for all time worked, whether by hour, salary, commission, piece rate, etc.
- Use the highest minimum wage applicable; ColoradoLaborLaw.gov lists all local minimum wages
- 15% lower is allowed for unemancipated minors — but not for some local minimum wages

Overtime: 1½ regular rate after 40 weekly hours, or 12 daily or consecutive (Rule 4)

- Can't give time off instead of overtime pay; can't average overtime and non-overtime weeks (or days)
- Agriculture: Overtime after 48 hours (56 at some highly seasonal sites); extra breaks and pay on long days
- Some (not all) jobs in health, ski, and heavy vehicles are partly or fully exempt (Rules 2.3-2.4)

Meal Periods: 30 minutes uninterrupted & duty-free, in shifts over 5 hours (Rule 5.1)

- Can be unpaid only for employees completely relieved of duty, and allowed do personal activities
- If work doesn't allow uninterrupted meal periods: must allow eating on duty, on paid time
- As much as practical, meal periods must be at least 1 hour after starting shifts, and 1 hour before ending

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 if practical
- Rest periods count as time worked, including for minimum wage and overtime
- Extra pay is owed for rest period time not authorized or permitted, including for employees not paid hourly
- Break rules differ for some agricultural work (Rule 2.3, & the Agricultural Labor Conditions Rules)

Deductions, Credits, Charges, & Withheld Pay (Rule 6, & Colorado Wage Act)

- Final pay: Owed promptly (if a termination by employer) or at next pay date (if employee resigned)
- Unused vacation: Must pay to departing employees, even if fired for cause or resigned without notice
- Tip credit: Can lower hourly pay up to \$3.02 if tips (not service charges) aren't diverted to untipped staff
- Meals: Can charge cost or value (without profit) of voluntarily accepted meals
- Lodging: Can charge \$25-\$100 weekly (by housing type) if voluntary and primarily for employee benefit
- Uniforms: Can't charge or require deposits for special uniforms, special cleaning, or ordinary wear and tear
- Other deductions: Only for items in CRS 8-4-105; not for poor work, breakage, quitting without notice, etc.

Time Worked: All on-duty or on-premises time that must be paid (Rule 1.9)

- Cleanup or setup (examples: put on or remove clothes, or gear, worn only at work)
- Checking in or out (timeclock, security or safety screening, etc.), or waiting to do so
- Receiving or sharing work information, or wait for tasks – but not just off-duty time on premises
- Travel for employer benefit – but not normal commuting (Rule 1.9.2)
- Sleep time required to be on-site – but not if lengthy and uninterrupted (Rule 1.9.3)

Exemptions from COMPS (Rule 2.2 lists all; highlights below)

- Executive/supervisor, administrator, or professional: \$57,784 (updated yearly) in salary (not hourly pay)
- Other high-level work: non-manual jobs paid 2¼ times the above salary; ½ owners who actively manage
- Some (not all) salespeople, computer professionals, drivers, camp/outdoor ed staff, or property managers
- Duties to pay wages, including most limits on deductions, still apply if exempt from COMPS

Employer Responsibilities (Rule 7)

- Give employees pay statements (total pay, rate, tips, credits, and time worked), and keep for 3 years
- Display this poster/notice where easily seen (or give to employees); also include in any handbook/manual
- Use translations (available from this Division) of this poster/notice for employees with limited English
- Not giving (or undercutting) posters or notices may disallow employer credits, deductions, or exemptions
- Individuals with control over work may be liable for wages and violations, even at incorporated employers

Complaint & Anti-Retaliation Rights (Rule 8)

- File complaints in the Division or Court, or send the Division confidential tips
- Retaliation, or actions interfering with rights, may yield fines or other consequences
- Immigration status is irrelevant to these rights, and can't be used to interfere with rights

Contact Us:

DIVISION OF LABOR STANDARDS & STATISTICS

303-318-8441 / 888-390-7936 / cdle_labor_standards@state.co.us (English or Spanish)

For all laws,
guidance, &
complaints:



ColoradoLaborLaw.gov

Spanish
guidance &
complaints:



LeyesLaboralesDeColorado.gov

This notice
in other
languages:



cdle.colorado.gov/LaborStandardsPosters

Acknowledgement of Receipt of COMPS Order Poster

Effective January 1, 2025

I acknowledge that I have received the Colorado Overtime and Minimum Pay Standards Order (COMPS) poster and have read the content therein.

I understand that if I have questions, at any time, regarding the COMPS Order, I will consult with my immediate supervisor, my Human Resources staff member(s), or the Colorado Division of Labor Standards and Statistics.

Employee Signature: _____

Employee Printed Name: _____

Receipt By: _____

Date: _____



COLORADO

Department of
Regulatory Agencies

Colorado Civil Rights Division

NOTICE FOR EMPLOYERS TO USE IN ORDER TO BE IN COMPLIANCE WITH HB 16-1438 (PREGNANCY ACCOMMODATIONS):

PREGNANT WORKERS FAIRNESS ACT

C.R.S. § 24-34-402.3

The Pregnant Workers Fairness Act makes it a discriminatory or unfair employment practice if an employer fails to provide reasonable accommodations to an applicant or employee who is pregnant, physically recovering from childbirth, or a related condition.

Requirements:

Under the Act, if an applicant or employee who is pregnant or has a condition related to pregnancy or childbirth requests an accommodation, an employer must engage in the interactive process with the applicant or employee and provide a reasonable accommodation to perform the essential functions of the applicant or employee's job unless the accommodation would impose an undue hardship on the employer's business.

The Act identifies reasonable accommodations as including, but not limited to:

- provision of more frequent or longer break periods;
- more frequent restroom, food, and water breaks;
- acquisition or modification of equipment or seating;
- limitations on lifting;
- temporary transfer to a less strenuous or hazardous position if available, with return to the current position after pregnancy;
- job restructuring;
- light duty, if available;
- assistance with manual labor; or modified work schedule.

The Act prohibits requiring an applicant or employee to accept an accommodation that the applicant or employee has not requested or an accommodation that is unnecessary for the applicant or the employee to perform the essential functions of the job.



COLORADO

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Scope of accommodations required:

An accommodation may not be deemed reasonable if the employer has to hire new employees that the employer would not have otherwise hired, discharge an employee, transfer another employee with more seniority, promote another employee who is not qualified to perform the new job, create a new position for the employee, or provide the employee paid leave beyond what is provided to similarly situated employees.

Under the Act, a reasonable accommodation must not pose an “undue hardship” on the employer. Undue hardship refers to an action requiring significant difficulty or expense to the employer. The following factors are considered in determining whether there is undue hardship to the employer:

- the nature and cost of accommodation;
- the overall financial resources of the employer;
- the overall size of the employer’s business;
- the accommodation’s effect on expenses and resources or its effect upon the operations of the employer;

If the employer has provided a similar accommodation to other classes of employees, the Act provides that there is a rebuttable presumption that the accommodation does not impose an undue hardship.

Adverse action prohibited:

The Act prohibits an employer from taking adverse action against an employee who requests or uses a reasonable accommodation and from denying employment opportunities to an applicant or employee based on the need to make a reasonable accommodation.

Notice:

This written notice must be posted in a conspicuous area of the workplace. Employers must also provide written notice to new employees at the start of employment and to current employees within 120 days of the Act’s August 10, 2016 effective date.