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## **Colorado (CO) Family and Medical Leave Insurance (FAMLI)**

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Paychex supports the collection and remittance of employer and employee premiums and filing associated with the CO Paid Family and Medical Leave Insurance (FAMLI).

### **What is CO Family and Medical Leave Insurance (FAMLI)?**

A program to ensure all CO workers have access to paid leave to take care of themselves or their families. The premiums are set through 2025 to 0.90% of the employee's wage, with 0.45% paid by the employer and 0.45% paid by the employee.

Employers with nine or fewer employees do not have to contribute to the program but do need to remit their employees' share (0.45%) of premium payments on their behalf each quarter.

Employers need to withhold employees' premiums from their paychecks or pay some or all the premium on their employees' behalf. Employers cannot collect missed premiums in later pay periods.

Payment of premiums into the plan started in January 2023, and employees were able to begin filing claims for benefits starting in January 2024.

### **What agency is governs the CO FAMLI?**

The Division of Family and Medical Leave Insurance (FAMLI). More information about what qualifies for leave and additional information can be found on the program's [website](#).

### **Employer Information**

#### **What amounts are employers required to pay toward CO FAMLI?**

Eligible employers with ten or more total employees must pay a minimum of 0.45% of Colorado employee wages through 2025. After that date, the rate will be set each year. Employers with nine or fewer total employees are not required to contribute to the program.

**Note:** The employee count includes all employees, not just employees working in Colorado.

#### **Are there any limits to the amount eligible employers must withhold for CO FAMLI?**

Eligible employers are required to withhold 0.45% of Colorado employee wages up to the Social Security wage base limit unless the employer is paying some or all the premium on their employees' behalf.

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## **What are employer obligations for remitting payments and returns?**

All CO employers are required to withhold the applicable employer and employee payments, as well as remit them along with a quarterly return 30 days after the end of a quarter. This is the same due date as state unemployment insurance (SUI) returns.

## **Can employers cover the cost of employees' CO FAML I payments?**

Yes, employers can cover any amount of employee CO FAML I premiums.

## **What if employers have their own private paid leave plans in place?**

If employers' private plans are at least equal to the public FAML I plan regarding rights, protections, and benefits, then they can opt out of the state plan with approval of a private plan.

The Colorado Division of Labor and Employment (CDLE) accepts proposed plans from carriers. If the private plans are approved, employers won't have to withhold premiums from employees to remit to FAML I program.

For more information for employers, [FAQs](#) are available.

## **Employee Information**

### **What amount are employees required to pay toward CO FAML I?**

Eligible employees are required to pay 0.45% of their wages up to the Social Security wage base limit unless the employer is paying some or all the premium on their employees' behalf.

### **When can employees start applying for CO FAML I benefits?**

Starting January 1, 2024

### **How much paid time off do employees receive under CO FAML I?**

Most employees are eligible to receive up to 12 weeks of paid leave. Employees who experience complications during pregnancy or childbirth may be eligible for an additional four weeks of paid leave.

For more information for employees, [FAQs](#) are available.

- Taxpay® and PEO\* - Paychex will handle registering Taxpay clients for CO FAML I, as well as collecting and remitting payments and refunds.
- Non-Taxpay - You are responsible for registering for CO FAML I.

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