

■ **COLORADO EMPLOYMENT SECURITY ACT**

TERMS: Agricultural employers who paid cash wages of \$20,000 or more for farm labor during any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 agricultural workers for some part of a day in at least 20 different weeks this year or last, are required to pay state unemployment insurance taxes. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Division of Unemployment Insurance, Colorado Department of Labor and Employment, Denver, Colorado 80201 (303-318-9100)*. Applications for unemployment compensation may be filed online, at coloradoui.gov, or by calling the Division's customer service number at 1-800-388-5515.

SPECIAL NOTE: Benefits based on any wage credits earned from employment in a designated seasonal industry generally may not be collected unless the worker is unemployed during the industry's normal work season.