

# Colorado paid family and medical leave (PFML)

Take time off to care for the ones you love.

Paid family and medical leave (PFML) coverage provides time away from work when you need to care for yourself or loved ones. The state of Colorado ensures workers can take time off and still receive a portion of their pay by providing PFML coverage.

All employees working in Colorado who have earned at least \$2,500 in the first 4 of the last 5 completed quarters immediately preceding your application year are eligible for benefits on 1/1/2024.

## Qualified leave reasons

You can use PFML to:

- Recover from your own health condition, including childbirth.
- Care for a family member with a serious health condition.
- Bond with a child.
- Take qualifying exigency leave
- Take safe leave

Benefits payable	
Weekly benefit	This is calculated at 90% of your average weekly wage—up to 50% of the state’s current average weekly wage. Plus, you receive 50% of your average weekly wage that’s above 50% of the state’s current average weekly wage.
Maximum benefit	\$1,100 per week.
Waiting period	There is no waiting period. Benefits are payable on the first day you are unable to work due to all qualified leave reasons.
Benefit payment period	In one benefit year, you can use up to 12 weeks for a combination of all paid leave reasons. An employee is eligible for an additional 4 weeks for a serious health condition related to pregnancy or childbirth complications.
Leave types	
Medical leave	In one benefit year, you can use up to 12 weeks of paid leave.
Family leave	In one benefit year, you can use up to 12 weeks of paid leave: <ul style="list-style-type: none"><li>• To provide care to a family member with a serious health condition,</li><li>• To bond with a child during the first year after the child’s birth, adoption, or foster care placement. This can be taken within the first 12 months after the birth, adoption, or placement.</li><li>• For a qualifying exigency leave.</li></ul>

## Who is considered a family member?

Family members include, but are not limited to:

- Child—biological, adopted, foster, stepchild, or legal ward of the employee or employee's spouse or domestic partner.
- Parent—biological, adoptive, foster, stepparent or legal guardian of the employee or employee's spouse or domestic partner.
- Spouse or domestic partner.
- Grandparent of the employee or employee's spouse or domestic partner.
- Grandchild of the employee or employee's spouse or domestic partner.
- Siblings of the employee or employee's spouse or domestic partner.
- An individual with whom the employee has a significant bond that is or is like a family relationship, regardless of biological or legal relationship.

## How much do employees pay for PFML?

Employees are required to pay up to half of the state rate. The state rate is currently .90% of covered wages up to the current Social Security annual wage cap.

## Are benefits taxable?

- Paid **medical** leave – These benefits are taxable. FICA taxes are withheld from paid medical leave benefits by the portion of premium that is paid pre-tax.
- Paid **family** leave – These benefits are **not** taxable. The employee receives Form 1099 at the end of the year reporting these wages.



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