

Colorado Mandates Annual Notice to Employees Regarding Available Income Tax Credits

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In addition to issuing annual statements showing the total compensation paid and income tax withheld for the preceding calendar year, Colorado employers are now required to notify employees in writing of the availability of income tax credits.

On March 31, 2023, Lieutenant Governor Dianne Primavera, acting on behalf of Governor Jared Polis, signed into law House Bill ([HB](#)) [23-1006](#), which expanded the annual tax withholding notice requirements to include written notice of the availability of federal and state earned income tax credits (26 U.S.C. § 32 and Colo. Rev. Stat § 39-22-123.5) and child tax credits (26 U.S.C. § 24 and Colo. Rev. Stat. § 39-22-129). Employers may send the written notice to employees electronically, including via email or text message. The written notice must be in English and in any other language the employer uses to communicate with employees and must include any additional content that the Colorado Department of Revenue may prescribe via rulemaking.

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