

### EMPLOYEE-LEASING COMPANY APPLICATION, ANNUAL REPORT, AND CERTIFICATION

This report must be completed and signed by the employee-leasing company and an independent counsel. Send the completed and signed report to Unemployment Insurance (UI) Employer Services at the above address.

**Payment of a nonrefundable fee of \$500 must accompany this completed application. Make your check payable to the Colorado State Treasurer, and, if applicable, include your employer account number on your check. Do not send cash.**

Colorado Employer (PEO) Account Number			
Owner, Partners, or Corporate Name		Trade Name (Doing Business As)	
In Care of Name		Street Address	
City	State	ZIP Code	Business Telephone Number

Complete the form after determining whether all of the following three conditions apply to your business or a portion of your business.

1. You provide services to a work-site employer under a written contract that gives you certain rights and responsibilities for specified employees of that work-site employer; and
2. The specified employees must know of and consent to the staffing contract.
3. With regard to such rights and responsibilities, you are given the right to direct and control specified employees, with the intent to assign such employees on a long-term basis to a work-site employer and not reassign the employees to a series of limited-term assignments.

Such rights and responsibilities that may be shared with the work-site employer include, but are not limited to:

- A. Setting the employees' rate of pay.
- B. Paying the employees from your own account or from the work-site employer's account.
- C. Discharging, reassigning, or hiring employees for the work-site employer and yourself.
- D. Providing programs such as professional guidance, which include employment training, safety, and compliance matters.
- E. Reporting, withholding, and paying any applicable taxes with respect to the employees' wages.
- F. Maintaining employees' records.
- G. Directing and controlling the employees.
- H. Addressing employee complaints, claims, or requests, except as provided by a collective-bargaining agreement.
- I. Providing workers' compensation insurance coverage and UI coverage.

Check the box that describes your business activity and follow the respective instructions.

<input type="checkbox"/>	I meet the above three conditions and report and pay Colorado UI premiums on the work-site employees under my employer account number. <b>You must sign below and return this completed form (independent counsel Bar Identification (ID) Number and signature is required).</b> You are required to provide work-site employer and employee information- Please complete the reverse side of this form. You are required to provide work-site employer and employee information to include name, social security number, and gross wages.
<input type="checkbox"/>	I meet the above three conditions and report and pay the Colorado UI premiums on the work-site employees under each work-site employer's account number. <b>You must sign below and return this completed form (independent counsel Bar ID Number and signature is required).</b> Please complete the reverse side of this form. You are required to provide work-site employer and employee information to include name, social security number, and gross wages.
<input type="checkbox"/>	I do not meet the above three conditions at the present time. (Please check the appropriate box.) I am currently: <input type="checkbox"/> a management company; <input type="checkbox"/> a temporary-help contracting firm; <input type="checkbox"/> other _____. <b>You must sign below and return this form to the above address (independent counsel signature is not required).</b>

The above employer is authorized to sponsor health-coverage plans and may provide the insurance carrier with the certification stating that all of the specified law requirements to be considered an employer or coemployer under the provisions of the Colorado Employment Security Act (CESA) 8-70-114 (2) have been met.

I certify that the above employer is in compliance with the rights and responsibilities set forth in CESA 8-70-114 (2)(e).		
Independent Counsel Name and Bar ID Number (Printed)	Independent Counsel Signature	Date
Coemployer Name (Printed)	Coemployer Signature	Date
Work-Site Employer Name (Printed)	Employer Signature	Date

## WORK-SITE EMPLOYERS

Colorado Employer (PEO) Account Number	Federal Employer Identification Number
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If you report all workers' wages under the work-site employer's account number, you do **not** have to submit any wage information if all wages for the quarters requested below were submitted correctly via file transfer protocol, via the Internet, or on Form USTR-1a, Unemployment Insurance Report of Workers' Wages.

As an employee-leasing company, you must provide all requested information for each work-site employer and its employees. Use additional forms for each work-site employer.

A computer-generated report is acceptable and may be submitted in place of this page if it includes **all** of the required information. A sample template is available online. Go to [www.colorado.gov/cdle/ui](http://www.colorado.gov/cdle/ui), click on **Forms & Publications**, click on **Employer Forms**, and then click on "Sample Spreadsheet of Work-Site Employers and Employees (Employee-Leasing Companies)." If you submit a computer-generated report, it must follow the same format as the sample template.

If you submit all required reports for the work-site employer under your employee-leasing company's account number, you must break out the chargeable wages paid and premiums assessed for each work-site employer individually. In addition to the information requested below, for each work-site employer, you must submit the employee names, social security numbers, and wages earned for **all** work-site employees who performed work during the calendar quarters listed below.

Work-Site Employer Unemployment Insurance Account Number			Work-Site Federal Employer Identification Number			Number of Employees				
Owner, Partners, or Corporate Name										
Trade Name (Doing Business As)						Telephone Number				
Work-Site Address (Must be a Colorado Street Address)				City		State		ZIP Code		
First Quarter January—March		Chargeable Wages Paid		Premiums Assessed		Second Quarter April—June		Chargeable Wages Paid		Premiums Assessed
Third Quarter July—September		Chargeable Wages Paid		Premiums Assessed		Fourth Quarter October—December		Chargeable Wages Paid		Premiums Assessed

Work-Site Employer Unemployment Insurance Account Number			Work-Site Federal Employer Identification Number			Number of Employees				
Owner, Partners, or Corporate Name										
Trade Name (Doing Business As)						Telephone Number				
Work-Site Address (Must be a Colorado Street Address)				City		State		ZIP Code		
First Quarter January—March		Chargeable Wages Paid		Premiums Assessed		Second Quarter April—June		Chargeable Wages Paid		Premiums Assessed
Third Quarter July—September		Chargeable Wages Paid		Premiums Assessed		Fourth Quarter October—December		Chargeable Wages Paid		Premiums Assessed

You can make a copy of this page if more space is needed.

Colorado Employer (PEO) Account Number	Federal Employer Identification Number
<p>If you do not have an unemployment insurance (UI) account number, you must attach a completed Form UITL-100, Application for Unemployment Insurance Account and Determination of Employer Liability when you return this application. To download the form go to <a href="http://www.colorado.gov/cdle/ui">www.colorado.gov/cdle/ui</a> and click on <b>Forms &amp; Publications</b>.</p>	

1. Provide the requested information for all owners and/or officers of a corporation. (Attach additional sheets of paper as necessary.)

Name	Title	Percent of Ownership or Interest

2. What percentage of your business is devoted to employee leasing? \_\_\_\_\_
3. How many work-site employers are contracted with your employee-leasing company in Colorado? \_\_\_\_\_
4. Do you specialize in providing employee-leasing services for any specific business or industry?  Yes  No  
 If **Yes**, specify the types of business or industry \_\_\_\_\_
5. Are you currently using any work-site employer's UI account number for premium and wage reporting purposes?  Yes  No

NOTE: If the employee-leasing company fails to make an election, the employee-leasing company shall report UI premiums for covered employees under the respective UI accounts and rates for each work-site employer. In the future if your company is already electing to report and pay UI premiums as the employing unit under your own UI account and rate, you will be permitted to change the election one time after the initial election to report UI premiums under each work-site employer. Your election to report UI premiums under the UI accounts and rates for each work-site employer is final and may not be reversed.

6. Are the owners or officers of any work-site employer also employees of your employee-leasing company?  Yes  No
7. Do you share ownership or interest with any work-site employers?  Yes  No  
 If **Yes**, provide the work-site employer names and your percentage of ownership or interest. (Attach additional sheets of paper as necessary.) \_\_\_\_\_
8. Does your employee-leasing company and any work-site employer have common officers of a corporation?  Yes  No  
 If **Yes**, provide the work-site employer names and officer names and titles. (Attach additional sheets of paper as necessary.) \_\_\_\_\_
9. Are your employee-leasing company and any of the work-site employers operated in whole or in part by related family members of either the employee-leasing company or work-site employers?  Yes  No  
 If **Yes**, provide the names and job titles of the family members and the name of the business the family member operates (Attach additional sheets of paper as necessary.) \_\_\_\_\_

For UI premium purposes, the Colorado Employment Security Act (CESA) 8-70-114 (2)(a) allows a coemployer such as an employee-leasing company, a management company, a temporary-help contracting firm, or any business that provides employees to a work-site employer—to be considered the employing unit of workers provided to a work-site employer. CESA 8-70-114 (2)(e) requires that each coemployer maintain a list of its work-site employers and their respective workers and have that list available for inspection.

Colorado Employer (PEO) Account Number	Federal Employer Identification Number
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10. To obtain certification as an employee-leasing company conducting business in Colorado, you must provide evidence of your ability to pay UI premiums for all work-site employees. You must select **one** of the following methods by which you will provide this securitization to the UI Program:

- Execute and file a surety bond, letter of credit, or cash escrow equal to 50 percent of the total UI premiums assessed during the previous calendar year. The initial security amount for a new employee-leasing company is equal to the standard UI rate (.0170) multiplied by 50 percent of its projected chargeable payroll for the current calendar year as estimated by the employee-leasing company.

NOTE: Before the security amount can be determined, you must complete and return this form Employee-Leasing Company Application, Annual Report and Certification, **and** a list of work-site employers and work-site employees as described on page two. Upon review of this document, the UI Program will send you Form UITL-73, Employee Leasing Company’s Election to Submit Security, for your completion and return with the required security.

- Provide the most recent independently audited financial statement prepared by a certified public accountant using generally accepted accounting principles, which demonstrates that you have an accounting working capital of not less than \$100,000. The financial statement must be no older than 13 months.

NOTE: If you select this option, you must include the required independently audited financial statement when you return your completed application.

- Receive and provide an annual accreditation by a qualified, bonded, and independent assurance organization as approved by the Colorado Department of Labor and Employment.

NOTE: If you select this option, your accreditation as an employee-leasing company (signed by you and the assurance organization) must be received along with your completed application. The accreditation must provide certification of compliance with all applicable laws and regulations of the Colorado Employment Security Act (CESA) and the Regulations Concerning Employment Security.

Please use your **Colorado Employer (PEO) Account Number** when filing this report. You may mail your completed report to the address on page one or fax it to 303-318-9206.

If the coemployer fails to file the required Colorado UI quarterly premium reports or fails to pay the Colorado UI premiums, the coemployer’s status as the employing unit shall be revoked and the work-site employer shall be held liable for filing the reports and paying the premiums due on the workers listed on the reports, as provided in CESA 8-70-114 (3)(a).

I acknowledge that I have read and understood the rights, requirements, and responsibilities set forth for employee-leasing companies and work-site employers under CESA 8-70-114 and 8-76-104 (8).	
I certify that the information provided as part of this application is true, correct, and complete to the best of my knowledge.	
Colorado Employer Name (Printed)	Signature
Title	Date
E-mail Address	Telephone Number

If this is an annual recertification it must be received by June 30, and if your application is denied you will receive an appealable decision that will include your legal rights.

If you have any questions or need additional information, contact Employer Services Liability at one of the telephone numbers on page one or via e-mail to [UI.Leasing@state.co.us](mailto:UI.Leasing@state.co.us).