

Jackson Lake Property Owners Association
Audit Committee Report
7-11-15 (Preliminary Report Presented to Board)
8-11-15 (Final Report)

Date of Audit: June 12, 2015

Present for the Audit Meeting:

Vicki Peska, Peggy Johnson, Carol Baber
Mary Tjarks, Treasurer

Period of Audit:

January – April 2015

Purpose of an Audit:

- To conduct an independent financial review in accordance with the Audit Committee Standards adopted by the Association.

"The Audit Committee of the Jackson Lake Property Owners Association is established as a watchdog committee of the Ownership. The Committee's principal duty is to review that at the Board of Directors and Officers have managed of financial and business affairs of the Association in compliance with the By-laws of the Association, as well as in compliance with any applicable local, state or federal regulations. The Audit Committee acts independently of the Officers and Directors, and makes its reports directly to the Property Owners. The annual audit results are reported in writing at the Annual Meeting of the Association following the close of the "Association's books and records as of December each year"

Financial Documents Reviewed:

- Expenditure Documents
- Reconciliation Summaries
- Journal Vouchers
- 2015 Budget to Actual
- Profit and Loss Statement

Overall Comments:

- The Treasurer, Mary Tjarks, was very organized and well-prepared for the audit. She readily assisted the committee members in presenting documents as requested; and openly communicated and was very forthcoming in providing answers to all questions. Further, any areas of concern or recommended changes were discussed in a professional manner; and if an immediate remedy or change could be made, Mary worked to make recommended changes.
- The financial records of the JLPOA for the period audited were found to be in good order without concern for the financial stability and condition of the JLPOA Treasurer's knowledge, skills and abilities to maintain solid bookkeeping practices for the organization. However, it is evident that Mary's knowledge is very limited in payroll administration, quarterly payroll taxes, W-2 preparation and general income taxes for the association. Therefore, it is imperative that an accounting firm such as Michael Bates be retained for oversight and protection from potential liability with the Department of Labor and the IRS.
- Audit of Five Properties – the records for five properties were reviewed and found to be in good order.
- Checks received for dues were posted by last year's Treasurer by the date on the check vs. the date received by the JLPOA. Mary has corrected this procedure and checks are now posted as the date received by the JLPOA.

Other Findings and Areas of Interest:

- **Liability Insurance for all Vendors and/or Contractors in the Park**
 - MCREA - Exclusion Accepted Due to Corporate Utility Co.
 - Quality Water - Exclusion Accepted Due to Corporate Utility Co.
 - Wi-Fi – Internet Co – Exclusion Accepted Due to Corporate Utility Co.
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 - Waste Management - Verified
 - Delmar Pumping - Unable to Verify Insurance
 - Campbell Pumping (Mike Linton) – Liability Ins Eff 7/1/15
 - Hodapp Excavation – Due 8/15
 - Tree Service – No Service Used YTD
 - Mosquito Authority – Unable to Verify Insurance
 - DMV Mowing – Unable to Verify Insurance
 - **Potential Action to Remedy:**
 - Mary Tjarks wrote several letters to vendors requesting copies of liability insurance. The Audit Committee will verify all missing liability insurance policies at the fall audit.
- **Up-to-Date Contracts on File for Vendors (as appropriate)**
 - Campbell Pumping –
 - Records should be on file to support a formal change in ownership as the previous owner is deceased
 - Employer ID and/or SS # must have changed and therefore lends itself to a new company requiring a new contract with JLPOA.
 - **Potential Action to Remedy:**
 - Audit Committee recommends contracts be in effect for one year and reviewed/updated annually by the Board.
 - As new companies/vendors come into the Park, which includes change in ownership, new contracts must be negotiated with JLPOA.
- **Vendors – Liability and Responsibility**
 - Wi-Fi – Fiber Optics
 - UNCC – Cost of locating electrical lines, etc. – should be cost to the vendor not to the JLPOA
 - **Potential Action to Remedy:**
 - Audit Committee recommends that the Board set the expectation for this vendor to return the roads to their original state and at the vendor's expense.
 - Audit Committee recommends that any entity locating electrical lines, etc. shall do so at their own expense and not invoice the JLPOA.
- **Vendors – Three bids required for each project**
 - The Audit Committee was unable to verify that the Board is acquiring three bids for each project in the park as a consistent practice.
 - **Potential Action to Remedy:**
 - Recommend that the Board go the extra mile to request and review three bids and be good stewards of the monies by doing so.
 - These bids must be in writing and kept in the JLPOA files.

- **Employees vs. Contract Labor (See Attached)**
 - IRS – Clear about guidelines for Contract Labor (1099s)
 - Department of Labor – Clear guidelines for Employee Classification (W-2)
 - Red flag to IRS to move employees from W-2 to 1099 status
 - Taxes must be withheld and Employer match taxes must be paid
 - Willful violations (once you are made aware) = penalties and fines
 - Unemployment must be paid for employees
 - Workers compensation insurance must be paid for employees
 - Boat Inspectors
 - Lawn Mowing
 - Club House Cleaning
 - **Potential Action to Remedy:**
 - Audit Committee expects the Board to classify Employees vs Contractors correctly.
 - As Employees of the JLPOA, the Board must:
 - Have a completed W-4 for 2015 for each employee
 - Must withhold taxes for employees and match with employers portion
 - Must pay quarterly employment taxes
 - Must pay unemployment insurance
 - Must pay Workers Compensation insurance
 - Must file W-2's for all Employees by January 31, 2016
- **Child Labor Laws – (See Attached)**
 - In potentially dangerous jobs (lawn mowing by a 10 year old)
 - **Potential Action to Remedy:**
 - Mary Tjarks talked to this employee and children will not be allowed to ride the lawn mowers as they are “not” employees of the association.
- **Two Automatic Charges to JLPOA Bank Account - \$99.00 auto charge**
 - One for Treasurer 2015
 - One for Past Years Treasure?
 - **Potential Action to Remedy:**
 - Even though Mary Tjarks (Treasurer) collected money from Jimmy Lehnerz. This is not a sound practice and must be discontinued. Personal charges cannot be accessed through the JLPOA bank account even if the homeowner/board members repays the bill.
- **Pre-payments Received in 2014-2015 and 2013**
 - Difference of \$1,560
 - Quick Books Error?
 - **Potential Action to Remedy:**
 - Mary Tjarks acknowledges that this is a question in regards to QuickBooks and does not have a remedy at this time.
- **Use of PayPal**
 - The Association currently absorbs the expense/fee (apx \$744 per year) for homeowners to pay their dues via PayPal. This seems like an expense that should be charged back to the homeowners who utilize this pay option.
 - **Potential Action to Remedy:**
 - At the July Board meeting, homeowners agreed that this was not an expense they wanted to see continued. Audit Committee recommends that a new practice be set up whereby the fees for PayPal use be assessed to the property owner who is using PayPal.

- **Difference in the Approved Budget for 2015 (Approved) and the Actual Budget Entered into the Accounting System (\$2360).**
 - Why are the two out of balance and where exactly did the numbers change?
 - **Potential Action to Remedy:**
 - Mary Tjarks stated that the spreadsheet that Margaret Journey used did not include Excel “formulas” so the Budget was out of balance. The 2015 Board made the decision to use the excess \$\$ to go towards the water hydrant expense (\$360) and \$2000 to the legal fees from 2014.
- **Clubhouse Rentals**
 - Does everyone pay for the use of the clubhouse and where is this income recorded?
 - **Potential Action to Remedy:**
 - The Board stated that if everyone is invited to an event, no one is charged the rental fee. For example, if everyone is invited to the Board President’s birthday, no one pays a rental fee for the evening. The Audit Committee was told that all monies collected were deposited into the general fund.
- **Accounting Firm**
 - Used for oversight and quarterly taxes, etc.
 - Used for payroll taxes, etc.
 - 2014 Income Tax Return Filed? Copies?
 - The Audit Committee inquired about the discontinuation of accounting services by Michael Bates in Wiggins. Mary Tjarks stated that she had several years accounting experience and was more than qualified to handle our accounting.
 - Questions asked by the Audit Committee about W-2’s and Income Tax Filing were responded to by the Board as, “We don’t know as that was last year’s Board’s responsibility.” Jimmy Lehnerz, last year’s Treasurer and current Vice President present at the Board table (July’s meeting) did not respond.
 - The Audit Committee spoke to Michael Bates about last year’s accounting practices since Jimmy Lehnerz could not respond to any Treasurers activities for 2014; and Mr. Bates stated that Steve Journey did the financial reports, Jimmy paid the bills and data entry, and Michael did the financials and W-2’s for 2014.

Respectfully submitted,

Vicki Peska
 Peggy Johnson
 Carol Baber
 Mary Fleming

Internal Revenue Service 20 point Checklist for Independent Contractor

Mistakenly classifying an employee as an independent contractor can result in significant fines and penalties. There are 20 factors used by the IRS to determine whether you have enough control over a worker to be an employer. Though these rules are intended only as a guide-the IRS says the importance of each factor depends on the individual circumstances-they should be helpful in determining whether you wield enough control to show an employer-employee relationship. If you answer "Yes" to all of the first four questions, you're probably dealing with an independent contractor; "Yes" to any of questions 5 through 20 means your worker is probably an employee.

1. **Profit or loss.** Can the worker make a profit or suffer a loss as a result of the work, aside from the money earned from the project? (This should involve real economic risk-not just the risk of not getting paid.)
2. **Investment.** Does the worker have an investment in the equipment and facilities used to do the work? (The greater the investment, the more likely independent contractor status.)
3. **Works for more than one firm.** Does the person work for more than one company at a time? (This tends to indicate independent contractor status, but isn't conclusive since employees can also work for more than one employer.)
4. **Services offered to the general public.** Does the worker offer services to the general public?
5. **Instructions.** Do you have the right to give the worker instructions about when, where, and how to work? (This shows control over the worker.)
6. **Training.** Do you train the worker to do the job in a particular way? (Independent contractors are already trained.)
7. **Integration.** Are the worker's services so important to your business that they have become a necessary part of the business? (This may show that the worker is subject to your control.)
8. **Services rendered personally.** Must the worker provide the services personally, as opposed to delegating tasks to someone else? (This indicates that you are interested in the methods employed, and not just the results.)
9. **Hiring assistants.** Do you hire, supervise, and pay the worker's assistants? (Independent contractors hire and pay their own staff.)
10. **Continuing relationship.** Is there an ongoing relationship between the worker and yourself? (A relationship can be considered ongoing if services are performed frequently, but irregularly.)
11. **Work hours.** Do you set the worker's hours? (Independent contractors are masters of their own time.)
12. **Full-time work.** Must the worker spend all of his or her time on your job? (Independent contractors choose when and where they will work.)
13. **Work done on premises.** Must the individual work on your premises, or do you control the route or location where the work must be performed? (Answering no doesn't by itself mean independent contractor status.)
14. **Sequence.** Do you have the right to determine the order in which services are performed? (This shows control over the worker)
15. **Reports.** Must the worker give you reports accounting for his or her actions? (This may show lack of independence)
16. **Pay Schedules.** Do you pay the worker by hour, week, or month? (Independent contractors are generally paid by the job or commission, although by industry practice, some are paid by the hour.)
17. **Expenses.** Do you pay the worker's business or travel costs? (This tends to show control.)
18. **Tools and materials.** Do you provide the worker with equipment, tools, or materials? (Independent contractors generally supply the materials for the job and use their own tools and equipment.)
19. **Right to fire.** Can you fire the worker? (An independent contractor can't be fired without subjecting you to the risk of breach of contract lawsuit.)
20. **Worker's right to quit.** Can the worker quit at any time, without incurring liability? (An independent contractor has a legal obligation to complete the contract.)

Risks of Worker Misclassification - 1099 Problems and A W2 Ain't One

Posted by [Rachel](#) on Monday, January 13th, 2014

The lion's share of any company's budget is wages – and for those businesses that try and cut back on labor costs by misclassifying workers, let me tell you that next year is not the one for you to try and bend the rules. The Department of Labor recently released its [2014 budget](#) and the agency has specifically earmarked \$14 million to chase down and investigate violations. If you're on the unlucky end of one of the audits, you'll be stuck paying payroll taxes as well as fines, fees and other costs.

What Is Worker Misclassification?

This can be an honest mistake (but is usually not) when employees that rightly should be receiving a W2 and having income taxes withheld are instead treated as “independent contractors.” In reality, independent contractors are few and far between and attempts to force employees into this class can land you in lots of hot water. The one time I have truly seen misclassification as an honest answer was in a start-up pager company where the owner truly had no clue and he got some bad advice to “just 1099 everyone because it's easier.” And even if the worker agrees to be treated as an independent contractor, that doesn't mean it's appropriate, legal or ethical.

Employees vs. Independent Contractors

Employees

Usually workers who perform services for a company that can control what will be done and how it will be done

Definitions

Independent Contractors

Usually workers who perform services for a company that has the right to control or direct only the result of the work and what will be done or how it will be done

Signs of Classification

- Regularly goes into an office of business
- Has no control over scheduling
 - Receives training and instruction from the business
- Does not have control over the work performed

- Has own office
- Sets own schedule
- Submits content for the company's use without supervision

Implications

Taxes

- Has city, state, and federal income taxes, social security, medicare, and other deductions withheld from paycheck by employer

- Receives paycheck from company without any deductions
- Must calculate own income and self-employment taxes, and pay the government quarterly

Benefits

- Eligible for unemployment, insurance benefits, and state workers compensation

- Generally do not receive employment benefits and must fund own health insurance and retirement plan and pay costs for own employees

Overtime



Why Companies Misclassify Workers

This is simple – it's all about money and risk. If you count your workers as 1099ers, you'll be able to skip out on paying payroll taxes, unemployment tax, overtime, benefits and holiday pay. Plus you can leave them off of your workers comp coverage and other liability insurance. This transfers the risk to those doing the work for you and in most cases is neither apt nor fair. In consulting with staffing companies, I have seen this done routinely in order to increase profit margins because you don't have load in other cost factors such as employment taxes. But it's generally not legal (or ethical). And with the Affordable Care Act coming online for companies in 2015, there may be more temptation than ever to misclassify employees as independent contractors to [avoid providing health coverage](#), but this is a fool's game that can get you burned.

Which Industries Are Most Prone to Misclassification?

Construction and staffing industries are rife with misclassification, but it's a common tactic in play in all employment sectors – roughly 30% of employers misclassify workers as independent contractors. Generally, if your workers have to work where you tell them, when you tell them and do the work in a specified manner or order that you dictate, there is no way that they are an independent contractor. If you reimburse travel, expenses or provide any equipment, you have an employer/employee relationship. True independent contractors are given an objective and then are free to fulfill it using their own tools, methods and where and when they choose. I have personally seen this at marketing firms, staffing companies, hair and nail salons, tech companies and landscaping firms.

What Are Some Examples of True Independent Contractors?

Freelance writers are a good example of independent contractors, so long as you give them an assignment and a due date and then leave them alone to accomplish it. If you demand they write in your office during set hours, you've got an employee. Graphic artists are another example if they have an assignment and go off and do it on their own timeframe and with their own professional tools. People you bring in for one offs, such as corporate trainers, web developers or special projects managers, can be classified as independent contractors depending on the circumstances.

To determine if a 1099 is legit, [the IRS looks closely](#) at whether the relationship intends to be long term, how much control the worker has over the work and how it's done, who provides tools and covers expenses, whether there is risk of nonpayment for the worker and whether the worker provides the same and similar services to other companies. If they are doing the exact same thing that someone else does that you classify as an employee and issue a W2 to, you are misclassifying them. True independent contractors are with you for a brief engagement – usually providing professional services – and aren't your everyday workers.

Here's Why You Don't Want to Be Caught Red Handed

Many businesses have faced the consequences for counting [employees as independent contractors](#):

- If you sent a 1099 instead of a W2 because of misclassification, you can face a \$100 fine per worker.
- You can be charged your share of FICA that you should have paid, plus 40% of the FICA your worker should have paid.
- You can be charged 1.5% plus interest of worker wages that you failed to withhold federal income taxes for.
- You will face similar consequences from state agencies for failure to pay or withhold unemployment taxes.

- All of these can be backdated for up to three years per worker.
- Workers that were misclassified can come back after you for unpaid overtime and other benefits.
- Misclassification lawsuits (such as the [epic Microsoft fiasco](#)) can result in additional damages.

Over the years, I've seen companies misclassify workers knowingly, and more rarely, unknowingly. Misclassifying workers ultimately hurts your workers, your bottom line and your reputation. Rather than delving into the murky area of worker misclassification to try and cut benefit, wage or workers compensation costs, consider looking for more affordable coverage. Captive insurance can help you cover all your workers affordably and keep you out of the misclassification trap.



COLORADO
Department of
Labor and Employment

Youth Law

[Advisory Bulletins](#)

Under the Colorado Youth Employment Opportunity Act (CYEOA), a minor is defined as any person under the age of eighteen, except a person who has received a high school diploma or a passing score on the general educational development examination. The state board of education may administer the general educational development examination to any minor seventeen years of age or older who wishes to be considered an adult for the purpose of this article if such person is qualified to take the examination under the standards established by the state board of education.

Laws that apply to youth employment include the CYEOA, enacted in 1971, and the Fair Labor Standards Act (FLSA). The FLSA is a federal law and its regulations do not permit the employment of minors in a variety of circumstances. The Colorado Division of Labor is a state agency that enforces provisions of the CYEOA and cannot intervene or assist in matters involving the application and interpretation of federal laws. For more information about federal law and the FLSA, please contact the U.S. Department of Labor at 720-264-3250 or 866-487-9243.

[Youth Employment Law Fact Sheet](#)

Permissible Working Hours

In cases of dual jurisdiction between state and federal youth labor requirements, those that set the higher standard or provide greater protection to the employee would prevail.

For Colorado, based on that, no employer is allowed to work a minor more than 40 hours in a week or more than eight hours in any 24-hour period. Overall work limitations for those under 16 are: no more than three hours on a school day including Fridays; a limit of eight hours on a non-school day; and no work time in excess of 18 hours during a school week. For the purposes of enforcement in this area, Friday is considered a school day. Additionally, on school days, during school hours, no minor under the age of 16 is permitted employment unless he or she has a school release permit. Such a permit can be issued only by the superintendent of the school district where the minor is enrolled.

Minors under 16 can work between 7:00am and 7:00pm during the basic school year, but between June 1 and Labor Day, the evening hours are extended to 9:00pm. Those standards do not apply to persons aged 16 and 17 or to minors employed as

actors, models or performers.

When both federal and state laws apply, the more stringent standard must be observed.

Coverage

Colorado Law	Federal Law
The Colorado Youth Employment Opportunity Act applies to all employment of minors in Colorado, where employment means any occupation engaged in compensation in money or other valuable consideration, whether paid to the minor or some other person, including, but not limited to, occupation as a servant, agent, or independent contractor.	The Fair Labor Standards Act applies to employees of covered enterprises as defined by the law, as well as employees individually engaged in interstate commerce or in the production of goods for interstate commerce.
Definition of a Minor A minor means any person under the age of eighteen, except an individual who has received a high school diploma or a passing score on the general educational development examination.	Definition of a Minor Federal child labor rules only apply to individuals under the age of eighteen.

Exemptions

Colorado Law	Federal Law
Certain exemptions from the law exist for: <ul style="list-style-type: none">• Newspaper carriers• Actors, models, and performers• School work and supervised educational activities• Home chores• Work done for a parent or guardian• (unless the parent or guardian receives payment for the work)	Certain exemptions from the law exist for: <ul style="list-style-type: none">• Newspaper carriers• Actors and performers• Youths engaged in making wreaths• Youths younger than 16 working in a business solely owned or operated by their parents• Agricultural employment• Apprentices and student-learners

Minimum Age Requirements & Permissible Occupations

Colorado Law	Federal Law
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Colorado Law	Federal Law
<p>9 year-olds are permitted employment involving:</p> <ul style="list-style-type: none"> • Delivery of handbills, advertising, and advertising samples. • Shoeshining. • Gardening and care of lawns involving no power-driven lawn equipment. • Cleaning of walks involving no power-driven snow-removal equipment. • Casual work usual to the home of the employer and not specifically prohibited. • Caddying on golf courses. • Any other occupation similar to those listed above and not specifically prohibited 	<p>14 is the minimum age for working, unless one of the FLSA exemptions applies.</p>
<p>12 year-olds are permitted employment involving:</p> <ul style="list-style-type: none"> • Occupations listed above. • Sale and delivery of periodicals. • Door-to-door selling and delivery of merchandise. • Baby-sitting. • Gardening and care of lawns, including the operation of power-driven lawn equipment if such type of equipment is approved by the division or if the minor has received training conducted or approved by the division in the operation of the equipment. • Cleaning of walks, including the operation of power-driven snow-removal equipment. • Agricultural work, except for any such work considered hazardous under federal laws such as the Fair Labor Standards Act. • Any occupation similar to those enumerated above and not specifically prohibited. 	<p>14 is the minimum age for working, unless one of the FLSA exemptions applies.</p>
<p>14 year-olds are permitted employment involving:</p> <ul style="list-style-type: none"> • Occupations listed above. 	<p>4 and 15 year-olds may work in:</p> <ul style="list-style-type: none"> • Retail stores.

Colorado Law	Federal Law
<ul style="list-style-type: none"> • Non-hazardous occupations in manufacturing. • Public messenger service and errands by foot, bicycle, and public transportation. • Operation of automatic enclosed freight and passenger elevators. • Janitorial and custodial service, including the operation of vacuum cleaners and floor waxers. • Office work and clerical work, including the operation of office equipment. • Warehousing and storage, including unloading and loading of vehicles. • Non-hazardous construction and non-hazardous repair work. See Advisory Bulletin # 4 (III) for hazardous occupations for minors. • Occupations in retail food service. <p>Occupations in gasoline service establishments including (but not limited to):</p> <ul style="list-style-type: none"> • Dispensing gasoline, oil, and other consumer items. • Courtesy service. • Car cleaning, washing, and polishing. • The use of hoists (where supervised). • Changing tires. Note: No minor may inflate or change any tire mounted on a rim equipped with a removable retaining ring. <p>Occupations in retail stores including:</p> <ul style="list-style-type: none"> • Cashiering. • Selling. • Modeling. • Art work. • Work in advertising departments. • Window trimming. • Price marking by hand or machine. • Assembling orders. • Packing and shelving. 	<ul style="list-style-type: none"> • Food service establishments. • Gasoline service stations. <p>The jobs 14 and 15 year-olds may perform include:</p> <ul style="list-style-type: none"> • Bagging and carrying out customer orders. • Cashiering, selling, modeling, artwork, advertising, window trimming, or comparative shopping. • Cleaning fruits and vegetables. • Clean-up work and grounds maintenance, including vacuums and floor waxers, but not power-driven mowers, cutters, and trimmers. • Delivery work by foot, bicycle, or public transportation • Kitchen work in preparing and serving food and drinks, but not cooking or baking. • Office and clerical work. • Pricing and tagging goods, assembling orders, packing, or shelving. • Pumping gas, cleaning and polishing cars and trucks (but not including car repair, using garage lifting racks, or working in pits). • Wrapping, weighing, pricing, or stocking any goods as long as they don't work where meat is being prepared and don't work in freezers or coolers.

Colorado Law	Federal Law
<ul style="list-style-type: none"> • Bagging and carrying out customers' orders. • Occupations in restaurants, hotels, motels, or other public accommodations. Note: minors may not operate power food slicers and grinders. • Occupations related to parks or recreation including, but not limited to, recreation aides and conservation projects. • Any other occupation which is similar to those enumerated above. 	
<p>16 year-olds and older are permitted employment involving:</p> <ul style="list-style-type: none"> • Any occupation listed above • Any occupation which involves the use of a motor vehicle if the minor is licensed to operate the motor vehicle pursuant to Colorado Revised Statutes. 	<p>16 year-olds and older are permitted employment in any non-hazardous occupation.</p>
<p>18 year-olds are not minors and are not subject to Colorado youth laws.</p>	<p>18 year-olds are not subject to Federal child labor laws.</p>

Work Hours

Colorado Law	Federal Law
<ul style="list-style-type: none"> • On school days, during school hours, no minor under the age of 16 is permitted employment except as granted by a school release permit. • On school days, after school hours, no minor under the age of 16 is permitted to work in excess of 6 hours unless the next day is not a school day. • Except for babysitters, no minor under the age of 16 is permitted employment between the hours of 9:30 p.m. and 5:00 a.m. unless the next day is not a school day. • Minors may not work more than 40 hours per week or 	<p>14 and 15 year-olds can only work:</p> <ul style="list-style-type: none"> • Before and after school hours. • After 7:00 a.m. or before 7:00 p.m., except from June 1 through Labor Day when they can work until 9:00 p.m. <p>14 and 15 year-olds cannot work:</p> <ul style="list-style-type: none"> • More than 3 hours a day on school days. • More than 18 hours per week in school

Colorado Law	Federal Law
8 hours in any 24-hour period unless there is a business emergency.	<p>weeks.</p> <ul style="list-style-type: none"> • More than 8 hours a day on non-school days. • More than 40 hours per week when school is not in session. • 16 year-olds and older may work for any number of hours at any time of the day.

Proof of Age

Colorado Law	Federal Law
<ul style="list-style-type: none"> • Any employer desiring proof of the age of any minor employee or prospective employee may require the minor to submit an age certificate. • Upon request of a minor, an age certificate shall be issued by or under the authority of the school superintendent of the district or county in which the applicant resides. 	Federal child labor laws do not require work permits.

LIQUOR ENFORCEMENT

A person who is 18 years of age and is employed by a 3.2% beer licensed establishment is allowed to handle, stock, sell, serve or dispense 3.2% beer in that establishment. A person under 18 years of age is permitted to handle or stock 3.2% beer if employed by a 3.2% beer licensee and under the on-premises supervision of a person who is at least 18 years of age. A person must be 21 years of age to possess, purchase or consume 3.2% beer.

Alcoholic beverages may be handled, dispensed or sold by anyone (including wait staff and bartenders) who is at least 18 years of age and under the on-premises supervision of a person who is at least 21 years old. An exception to this involves retail stores and taverns that do not regularly serve meals. In those establishments, alcoholic beverages may only be sold by persons who are at least 21 years old. A person of any age in compliance with Colorado Youth Law may bus tables or handle empty alcohol beverage containers. A person must be 21 years of age to possess, purchase or consume beer or other alcoholic beverages.

