



01HW11151

Employers of Household Workers Registration and Update Form

Employers need to register with us within 15 days after hiring one or more domestic household employees, and paying wages in excess of \$750 in a calendar quarter. Use this form to register with us, or to make updates to your employer account.

Review the instructions prior to completing this form. Do not submit this form until you have paid wages in excess of \$750 to one or more domestic household employees in any calendar quarter. Visit [registering](http://edd.ca.gov/EmployerRegistration) (edd.ca.gov/EmployerRegistration) for more information.

Did you know you can register online anytime? e-Services for Business online application is secure, saves paper, postage, and time. Register at [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices) and follow the step-by-step process to register.

Important: Incomplete and unsigned forms may not be processed.

A. I Want To (Select only one box then complete the items specified for that selection.)	<input type="checkbox"/> Register for a New Employer Account Number (Go to Item B.)							
	Existing Employer Account Number:		<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>		(Enter Employer Account Number when reporting an Update, Reopen, Close, or Change in Status.)			
	Update Employer Account Information <input type="checkbox"/> Address (I, J) <input type="checkbox"/> Personal Name Change (E) <input type="checkbox"/> Add/Change/Delete Officer/Partner/Member (E) (Provide the Employer Account Number at the top of Item A, then complete the Items identified above and Item M.) Effective Date of Update(s): _____							
	<input type="checkbox"/> Reopen a Closed Account (Provide the previous Employer Account Number at the top of Item A and complete the rest of the form.)							
	<input type="checkbox"/> Close Employer Account (Provide the Employer Account Number at the top of Item A.)		Reason for Closing Account <input type="checkbox"/> No longer have employees			Date of Last Payroll		_____
<input type="checkbox"/> Report a Change in Status: Ownership of Entity, Taxpayer Type, or Name Reason for Change: _____ Change: From _____ To _____ (Provide the Employer Account Number at the top of Item A and complete the rest of the form.) Effective Date of Change: _____								
B. Taxpayer Type (Select type then proceed to Item C.)	<input type="checkbox"/> Individual Owner		<input type="checkbox"/> Co-Ownership		<input type="checkbox"/> Corporation		<input type="checkbox"/> Other (Specify): _____	
C. First Payroll Date (MM/DD/YYYY)	First payroll date when cash wages paid exceeded \$750 but not more than \$999.99 : _____ Wages are all compensation for an employee's services. Visit Payroll Taxes – Forms and Publications (edd.ca.gov/en/Payroll_Taxes/Forms_and_Publications) to find the <i>Information Sheet: Wages (DE 231A)</i> and <i>Information Sheet: Types of Payments (DE 231TP)</i> . First payroll date when cash wages paid exceeded \$1,000 or more: _____							
D. Would you like information on how to elect to pay California employment taxes on an annual basis? See instructions for more information.							Yes <input type="checkbox"/>	No <input type="checkbox"/>
E. Owner, Officer, Partner or Member Names	Name	Title	SSN	CA Driver's License Number	Add	Chg.	Del.	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
F. Federal Employer Identification Number (FEIN)								
G. State or Province of Incorporation (If applicable)				H. California Secretary of State Entity Number				
I. Work Site Address (PO Box or Private Mail Box is not acceptable.)	Street Number		Street Name		Unit Number (If applicable)			
	City		State or Province	ZIP Code	Country			
	Phone Number							
J. Mailing Address (PO Box or Private Mail Box is acceptable.) <input type="checkbox"/> Same as Above	Street Number		Street Name		Unit Number (If applicable)			
	City		State or Province	ZIP Code	Country			
	Phone Number							



01HW11152

Employers of Household Workers Registration and Update Form

K. Email <input type="checkbox"/> Check to allow email contact	Email Address		
L. Contact Person (Complete a <i>Power of Attorney Declaration</i> (DE 48), if applicable.)	Name	Contact Phone Number	Email Address
	Relation	Address	
M. Declaration	I certify under penalty of perjury that the above information is true, correct, and complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance rate. I further certify that I have the authority to sign on behalf of the above business.		
	Signature		Date
	Name	Title	Phone Number

Instructions for Employers of Household Workers Registration and Update Form

The *Employers of Household Workers Registration and Update Form* (DE 1HW) is for new employers to register with the Employment Development Department (EDD) and existing employers to make updates to their employer account.

Employers are required to register within **15 days** after hiring one or more domestic household employees, and paying wages in excess of \$750 in a calendar quarter.

Submit a request if you:

- Are a new employer.
 - Already registered and need to update your employer account information. For example, a change in your business structure.
- Or
- Need to reopen or close your employer account.

You may choose **one** of the following methods to submit a request:

- Register online at [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices).
- Print out the DE 1HW and mail your completed form to:
EDD Account Services Group MIC 28
PO Box 826880
Sacramento, CA 94280-0001
- Fax your completed DE 1HW to 1-916-654-9211.

Visit [Payroll Taxes – Forms and Publications](http://edd.ca.gov/en/Payroll_Taxes/Forms_and_Publications) (edd.ca.gov/en/Payroll_Taxes/Forms_and_Publications) to find the DE 1HW for Employers of Household Workers and all other industry specific registration forms for Commercial Employers; Agricultural; Governmental Organizations, Public Schools, and Indian Tribes; Household Workers; Nonprofit; or Depositing Only Personal Income Tax Withholding.

Note: Forms will be processed in the order received. Attach additional sheets as needed.

A. **I Want To** – Check the box that applies.

- Register for a New Employer Account Number – Select if registering as a new household employer.
- Update Employer Account Information – Select if reporting changes in location and mailing address, entity name, personal name changes, and to add/change/delete an officer/partner/member. Select the update you want to report and complete the items in parenthesis.
- Reopen a Closed Account – Select if the entity has become subject to California payroll taxes. Enter the closed Employer Account Number at the top of Item A.
- Close Employer Account – Select if you are no longer subject to California payroll taxes. Select a reason for closing the employer account, provide the last payroll date, and enter the Employer Account Number at the top of Item A.
- Report a Change in Ownership of Entity, Taxpayer Type, or Name – Select if the entity has changed ownership, taxpayer type, or legal name. Provide the reason for change. Enter the former legal entity type on the “From” line, the new entity on the “To” line, the effective date for the change, and the current Employer Account Number at the top of Item A. Complete the rest of the form with the new entity information.

B. **Taxpayer Type** – Check the box that best describes the legal form of ownership. Co-ownership is defined as husband and wife, spouse, or registered domestic partner. If other, specify and complete the form with all the information that applies to the taxpayer type indicated.

C. **Indicate the First Payroll Date Wages Exceeded \$750** – Enter the first date (MM/DD/YYYY) you paid wages exceeding \$750 but not more than \$999.99 in cash wages in the first line. These wages are subject to State Disability Insurance withholding which includes Paid Family Leave amount. Enter the first date (MM/DD/YYYY) you paid wages exceeding \$1,000 or more in the second line. These wages are subject to Unemployment Insurance and Employment Training Taxes and State Disability Insurance withholdings. Both household worker and household employer must agree in order for Personal Income Tax to be withheld from worker’s wages. If you are reopening a previously closed account, enter the date when payroll resumed.

D. **Electing to Pay California Employment Taxes on an Annual Basis** – Select this option if you would like to receive information on how to elect to pay California employment taxes on an annual basis. This option is offered to household employers who will pay \$20,000 or less in wages per year. Wage reports for wages paid to employees must be submitted on a quarterly basis. Employers who pay more than \$20,000 in a year are not eligible to elect this option.

- E. **Owner, Officer, Partner or Member Names** – Enter the name, title, Social Security number (SSN), and California driver license number of each individual, as applicable. If an individual is from a foreign jurisdiction and does not have a SSN, enter “Foreign” in the SSN box. Select **Add** to add, **Chg.** to change, and **Del.** to delete an individual on the employer account.
- F. **Federal Employer Identification Number** – Enter the Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service (IRS). If applied for but not yet assigned, enter “Applied For.”
- G. **State or Province of Incorporation or Organization** – Enter the state or province where the business is incorporated or organized if applicable.
- H. **California Secretary of State Entity Number** – Enter the California Corporate, LLC, LLP, LP entity number. If you are registered with the California Secretary of State (SOS) and do not have the entity number, log on to the [SOS website](http://sos.ca.gov) (sos.ca.gov) to obtain the information.
- I. **Employee Work Site Address** – Enter the California street address where the employees are performing the services. PO Box or Private Mail Box is not acceptable.
- J. **Mailing Address** – Enter the mailing address where the EDD correspondence and forms should be sent. PO Box or Private Mail Box is acceptable. If the physical and mailing addresses are the same, check the box **Same as Above**. Provide a daytime phone number.
- K. **Email** – Enter a valid email address. Check the box if you would like to receive registration information via email.
- L. **Contact Person** – Enter the name, daytime phone number, email address, relation, and address of the person authorized by the ownership to provide information needed to maintain your employer account. If the contact person is an outside accountant, agent, or tax representative, complete and submit a [Power of Attorney \(POA\) Declaration \(DE 48\) \(PDF\)](http://edd.ca.gov/siteassets/files/pdf_pub_ctr/de48.pdf) (edd.ca.gov/siteassets/files/pdf_pub_ctr/de48.pdf) or submit a POA electronically using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices).
- M. **Declaration** – This declaration must be signed by an individual who has the authority to sign on behalf of the entity under penalty of perjury.

Allow up to 14 days for your paper request to be processed. You will receive your Employer Account Number by US Postal Service. To obtain an Employer Account Number faster, register online at [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). The [Household Employer’s Guide \(DE 8829\) \(PDF\)](http://edd.ca.gov/siteassets/files/pdf_pub_ctr/de8829.pdf) (edd.ca.gov/siteassets/files/pdf_pub_ctr/de8829.pdf) can help you understand your tax withholding and filing responsibilities.

Need more help or information?

If you have questions regarding this form, the registration process, or to determine whether your business is required to register, visit [Reporting Requirements](http://edd.ca.gov/en/Payroll_Taxes/Reporting_Requirements) (edd.ca.gov/en/Payroll_Taxes/Reporting_Requirements) or contact the Taxpayer Assistance Center at 1-888-745-3886 or TTY (nonverbal) 1-800-547-9565.

- The EDD provides seminars and other educational opportunities for taxpayers to learn how to report employees’ wages, pay taxes, and to help avoid errors and unnecessary billings. Register for a [seminar](http://edd.ca.gov/payroll_tax_seminars) (edd.ca.gov/payroll_tax_seminars) near you or call 1-888-745-3886 for more information.
- Visit the [EDD website](http://edd.ca.gov) (edd.ca.gov) for additional information, forms, publications, and information sheets to help you.