



01HW11151

EMPLOYERS OF HOUSEHOLD WORKERS REGISTRATION AND UPDATE FORM

Did you know you can register online anytime? The Employment Development Department (EDD) e-Services for Business online application is secure, saves paper, postage, and time. You can access the online application at www.edd.ca.gov/e-Services_for_Business and follow the easy step-by-step process to complete your registration.

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. Additional information about registering with the EDD is available online at www.edd.ca.gov/Payroll_Taxes/Am_I_Required_to_Register_as_an_Employer.htm.

Important: This form may not be processed if the required information is missing.

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"/> (Enter Employer Account Number when reporting an Update, Purchase, Sale, Reopen, Close, or Change in Status.)							
	Update Employer Account Information <input type="checkbox"/> Address (F, L) <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 O.) Effective Date of Update(s): ____/____/____							
	<input type="checkbox"/> Reopen a Previously Closed Account (Provide the previous Employer Account Number at the top of Item A then go to Item B.)							
	<input type="checkbox"/> Close Employer Account Reason for Closing Account Date of Last Payroll (Provide the Employer Account Number at the top of Item A.) <input type="checkbox"/> No longer have employees ____/____/____ <input type="checkbox"/> Out of Business							
<input type="checkbox"/> Report a Change in Status: Business Ownership, Entity 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 : ____/____/____ (Wages are all compensation for an employee's services. Refer to <i>Information Sheet: Wages, DE 231A</i> , and <i>Information Sheet: Types of Payments, DE 231TP</i> , at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm .) 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. EMPLOYER NAME(S)	NAME	TITLE	SSN	CA Driver 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. EMPLOYEE WORK SITE ADDRESS					G. COUNTY			
H. FEDERAL TAX ID NUMBER (FEIN)				I. DATE WORKER BEGAN WORKING (MM/DD/YYYY)				
J. STATE OR PROVINCE OF INCORPORATION				K. CALIFORNIA SECRETARY OF STATE ENTITY NUMBER				
L. MAILING ADDRESS (PO Box or Private Mail Box is acceptable.) <input type="checkbox"/> Same as Item F	Street Number		Street Name		Unit Number (If applicable)			
	City		State/Province	ZIP Code	Country			
	Phone Number							
M. EMAIL <input type="checkbox"/> Check to allow email contact.	Valid Email Address							

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N. CONTACT PERSON (Complete a <i>Power of Attorney [POA] Declaration, DE 48</i> , if applicable.)	Name		Contact Phone Number	Email Address
	Relation	Address		
O. 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 business status.

Section 1086 of the California Unemployment Insurance Code (CUIC) requires an employer to register with the EDD within 15 days after hiring one or more employees and paying wages in excess of \$100 for employment in a calendar quarter.

If you are a new employer or already registered and need to update your employer account information (for example, a change in your business structure), or would like to reopen or close your employer account, **please submit your request using one of the following methods:**

- Register online at the EDD e-Services for Business website at www.edd.ca.gov/e-Services_for_Business.
- Complete a paper DE 1HW and mail it to: EDD, Account Services Group, MIC 28, PO Box 826880, Sacramento, CA 94280-0001.
- Fax your completed DE 1HW to 916-654-9211.

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 are available online at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.

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 a new business.
- Update Employer Account Information – Select if reporting changes in location and mailing address, doing business as (DBA), 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 Previously Closed Account – Select if the business 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 Business Ownership, Entity Type, or Name – Select if the business has changed ownership, entity type, or business 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 business information.

B. **TAXPAYER TYPE** – Check the box that best describes the legal form of ownership and complete the items in parenthesis for the selection. Co-ownership is defined as husband/wife, spouse, or registered domestic partner. If other, please 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 in cash wages in the first line. These wages are subject to State Disability Insurance withholding (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. **EMPLOYER’S NAME** – Enter name, title, Social Security number (SSN), and California driver license number of each individual/business entity, as applicable. If an individual/business entity is from a foreign jurisdiction, enter “Foreign” in the SSN/FEIN box. Select “Add” to add, “Chg.” to change, and “Del.” to delete an individual/entity on the employer account.

- F. **EMPLOYEE WORK SITE ADDRESS** – Enter the California street address where the employee(s) is performing the services (PO Box or Private Mail Box is not acceptable).
- G. **COUNTY** – Enter the county where the services are performed.
- H. **FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)** – Enter the Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service (IRS). If not assigned, enter “Applied For.”
- I. **DATE WORKER BEGAN WORKING** – Enter the date (MM/DD/YYYY) the date the worker began performing services.
- J. **STATE OR PROVINCE OF INCORPORATION/ORGANIZATION** – Enter the state or province where the business is incorporated or organized.
- K. **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 at www.sos.ca.gov to obtain the information.
- L. **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.
- M. **EMAIL** – Enter a valid email address. Check the box if you would like to receive registration information via email.
- N. **CONTACT PERSON** – Enter the name, daytime phone number, email address, relation, and address of the person authorized by the ownership to provide the EDD with information needed to maintain the accuracy of 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.
- O. **DECLARATION** – This declaration must be signed by an individual having the authority to sign on behalf of the business 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 www.edd.ca.gov/e-Services_for_Business. The *California Employer’s Guide*, DE 44, is available at www.edd.ca.gov/pdf_pub_ctr/de44.pdf to 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 the EDD website at www.edd.ca.gov/Payroll_Taxes/Reporting_Requirements.htm or contact the Taxpayer Assistance Center at 888-745-3886 or TTY (nonverbal) 800-547-9565.

- The EDD provides seminar 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 near you at www.edd.ca.gov/Payroll_Tax_Seminars/ or call 888-745-3886 for more information.
- The EDD website www.edd.ca.gov offers additional information, forms, publications, and information sheets to assist you.