Functional Requirements Document (FRD)

Project#	Project Title:	Date Prepared:
81963	W-4 2026 Withholding Certification Form Changes	01/05/2026

Version:	As of:
1.0	

Scope:	A new version of the 2026 Form W-4, Employee's Withholding Certificate, dated 12/8/25 has been released by the IRS, with changes due to the One Big Beautiful Bill Act (OBBBA). The amount for child tax credit increased from $2000 to $2200 per qualifying child. https://www.irs.gov/pub/irs-pdf/fw4.pdf
Assumptions:	

Functional Requirements

☐ **Payroll Applications Systems Branch (PASB) Requirements**

"Not Applicable"

☐ **Personnel Applications Systems Branch (PESB) Requirements**

"Not Applicable"

☐ **Administrative Applications Systems Branch (AASB) Requirements**

"Not Applicable"

☑ **Payroll Web Systems Branch (PWSB) Requirements**

EPP, EPP Mobile:

- Modify the Federal Tax Certificate (W-4) statements for each step under Self-Service Request to mimic the IRS 2026 Form W-4.
- Modify field label description for Multiply the number of qualifying children under age 17 by $2000 to "Multiply the number of qualifying children under age 17 by $2200".
- Modify edits for Qualified Children under age 17 to multiple of $2,200.

EPIC: Document 130 – Federal Tax.

☑ **Payroll Web Systems Branch (PWSB) Requirements**	
• Modify field label description Qualified Children under age 17 (In multiples of $2,000) to "Qualified Children under age 17 (In multiples of $2,200)". • Modify edits for Qualified Children under age 17 to multiple of $2,200.	

☐ **Administrative Web Systems Branch (AWSB) Requirements**	
"Not Applicable"	

☑ **Human Resources Applications Branch (HRAB) Requirements**	
EmpowHR: Document 130 – Federal Tax. • Modify field label description for Qualified Children, In multiples of $2000 to "In multiples of $2,200". • Modify edits for Qualified Children to multiple of $2,200.	

☐ **External Vendor Requirements**	
"Not Applicable"	

Signature of Systems Requirements Branch Chief	**Date:**
N/A	

Signature of Web Requirements Branch Chief	**Date:**
/s/ Amanda Nguyen	**01/12/26**