**Version 1.0**

**As of: 03/05/20**

**Scope:**

The Consolidated Appropriations Act was approved on December 21, 2020. The previous Cares Act was updated to extend the timeframe through December 31, 2025. Employer contributions toward principal or interest on an employee’s qualifying student loan of up to $5,250 per year are tax-free for both employer for payroll purposes and the employee for income tax purposes when these contributions are made any time after December 31, 2020 through December 31, 2025.

SPPSWeb will be modified to allow user to process Non-Taxable Student Loan payment per the Consolidated Appropriations Act.

**Assumptions:**

Currently Student Loan payments are processed as Taxable in SPSSWeb. The user can continue to process Student Loan payments as taxable, but will need to keep track of both taxable and non-taxable amounts to ensure it does not exceed the maximum amount allowed per calendar year. Non-Taxable and Taxable Student Loan payments must be processed as a separate payment and cannot be combined in one payment.

---

### Functional Requirements

#### Payroll Applications Systems Branch (PASB) Requirements

“Not Applicable”

#### Personnel Applications Systems Branch (PESB) Requirements

“Not Applicable”

#### Administrative Applications Systems Branch (AASB) Requirements
## Payroll Web Systems Branch (PWSB) Requirements

SPPSWeb will be modified to allow user to process Student Loan payments as Non-Taxable.

The Non-Taxable Student Loan amount cannot exceed $5250 per year and can be processed any time after December 31, 2020 through December 31, 2025. The Student Loan Non-Taxable plus Student Loan Taxable amounts cannot exceed the amount allowed per calendar year.
## Functional Requirements Document (FRD)

<table>
<thead>
<tr>
<th>Project#</th>
<th>Project Title:</th>
<th>Date Prepared:</th>
</tr>
</thead>
<tbody>
<tr>
<td>45898</td>
<td>NFC Consolidated Appropriations Act 2021 Student Loan Non Taxable Payment</td>
<td>02/02/2021</td>
</tr>
</tbody>
</table>

### Administrative Web Systems Branch (AWSB) Requirements

"Not Applicable"

### Human Resources Applications Branch (HRAB) Requirements

"Not Applicable"

### External Vendor Requirements

"Not Applicable"

**Signature of Systems Requirements Branch Chief:**

<table>
<thead>
<tr>
<th>Date:</th>
</tr>
</thead>
</table>

**Signature of Web Requirements Branch Chief:**

<table>
<thead>
<tr>
<th>Amanda Nguyen</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>02/02/2021</td>
</tr>
</tbody>
</table>