United States Department of Agriculture
Office of the Chief Financial Officer
National Finance Center
Government Employees Services Division

Functional Requirements Document (FRD)

Project#	Project Title:	Date Prepared:
76010	NFC HSA Allotment in EPP	3/26/2024

Version:	As of:
1.0	

Scope:	Modify NFC Employee Personal Page (EPP) Self-Service Health Savings Account (HSA) to include additional edits and warning messages to employee when submitting HSA allotment(s) to avoid excess contributions.

Assumptions:	A Health Savings Account (HSA) report will be available in Insight for agencies to retrieve and review under the Catalog tab, Shared folder, Common Report Library. Agencies should review the HSA report on a regular basis to ensure employees have not exceeded the IRS limits. If employees have exceeded the limits for the current tax year, they should be advised to take action to stop the allotment(s) to avoid IRS impose penalty tax on the excess contributions. The HSA data is also available in Insight under the Workforce Profile Subject Area Financial Allotment folder for agency reporting purposes.

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**

Modify EPP Self-Service Health Savings Account (HSA):

- Add an edit to the HSA page to ensure that the routing number and account number are not the same number as the employee's paycheck and/or financial allotment(s) number. If routing and account numbers are the same, reject submission and display an error message "You must use routing and account number received from your HSA Provider."

- Under Health Savings Account (HAS) Allotment Self-Service Request after the IRS HSA Publication 969 link, add a warning message - "**WARNING:** Due to the above regulations, IRS will impose a penalty tax on the excess contributions to your HSA account for the tax year."

- Modify the display information where employee enters HSA allotment. Change the display information from "Enter your new HSA allotment information and click "Continue." You will be given a chance to review this request before it is accepted." to
  "Enter your new HSA allotment information received from HSA Provider and click "Continue". You will be given a chance to review this request before it is accepted.

  NOTE: HSA Provider should provide you the routing and account number. If not, please contact your HSA provider to confirm before submitting this request. **HSA contribution limits for tax year 2024** are $4,150 for self-only and $8,300 for family. Those 55 and older at end of tax year can contribute an additional $1,000 as catch-up contribution.

  The total combined amount that **you, your employer, and any other person can contribute** to your HSA may not exceed the IRS limits for the type of HDHP coverage selected."

- EPP shall change the tax year and self-only and family IRS limits annually on the above statement based on the annual tax year.

- Change the HSA Self-Service Request field description from "Allotment Amount" to "HSA Allotment Amount per PP".

Insight

- Add a Health Savings Allotment (HSA) common report to Insight with the following title and data columns below:
  - Title- Health Savings Allotment (HSA) YTD by Tax Year
  - Department
  - Agency
  - POI
  - Last Name
  - First Name
  - Middle Initial

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

- YTD Deductions

☐ **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	**Date:**
N/A	

Signature of Web Requirements Branch Chief	**Date:**
/s/ Amanda Nguyen	**4/9/2024**