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:
82101	NFC SPPSWeb Non-Taxable Student Loan Repayment	01/21/2026

Version:		As of:
1.0		

Scope:	The CARES Act that allowed employers to make up to $5,250 per year in student loan repayment contributions non-taxable and the Consolidated Appropriations Act, 2021, which extended student loan repayment contributions, was scheduled to expire on December 31, 2025. The benefit was made permanent by the 2025 "One Big Beautiful Bill Act" (OBBBA), Public Law No. 119-21. The NFC SPPSWeb application will be modified to remove the sunset date of December 31, 2025, allowing users to process non-taxable student loan payments beyond 2025.
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**

Remove the Non-Taxable Student Loan expiration date (12/31/2025) edit and error message to allow user to process payment.

☐ **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	**01/22/26**