

# **Business Requirements Document**

**SR101129—*FSA and HSA Limit Updates Effective 2016***

## Document Information

Document Attributes	Information
<b>ID</b>	SR101129
<b>Owner</b>	HR-Benefits Programs and Strategy
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## Revision History

Version	Issue Date	Changes
<b>1.0</b>	10/07/2015	Initial Version
<b>1.1</b>	10/13/2015	<u>Overview</u> --Reworded and referenced Health FSA (HCRA) as System Parameter rather than GTN limit; <u>Scope</u> —References control tables updates, not just GTNs; <u>Business Requirements</u> --corrected HSA maximum amount to agree with deduction maximum on UPAY545; <u>Functional Requirements</u> --R0002—Refer to Parameter Table entry (UPAY559) instead of GTN limit; Added R0003—Updates to System Message Table <u>Attachments</u> --UPAY545—Aligned Transaction Type and GTN number for HSA limit with GTN Deduction Maximum line; Removed Health FSA GTN from UPAY545; Added UPAY559—Updates System Parameter for Health FSA limit; Added UPAY554—Updates System Messages for exceeding maximum Health FSA
<b>1.2</b>	10/14/2015	Accepted all markup
<b>1.3</b>	10/15/2015	Added External References for IRS Sources for new HSA and Health FSA contribution limits; added Business Rule to set these contribution limits per the IRS sources

## Document Approvals

Role	Name	Signature	Date
<b>Project Director</b>	Esther Cheung-Hill		

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## 1 Overview

This BRD includes Payroll and Personnel System (PPS) control table updates for calendar year 2016 to adjust the maximum employee contribution for the HSA and the Health FSA. PPS requires the control table updates to adjust the respective maximum limits and corresponding system messages.

### 1.1 Background

The CTL table updates for HSA and FSA should be run at the same time as other year-end changes to the rate control table (403b, 457, etc.).

### 1.2 Objectives

- Update the control table entry for the upcoming year's maximum employee contribution to the HSA
- Update the control table entries for the upcoming year's maximum employee contribution to the FSA

### 1.3 Related Projects & Dependencies

N/A

### 1.4 Stakeholders

Acronym	Description	Role
*	Authorize	Has ultimate signing authority for any changes to the document
R	Responsible	Responsible for creating this document
A	Accountable	Accountable for accuracy of this document (e.g. project manager)
S	Supports	Provides supporting services in the production of this document
C	Consulted	Provides input
I	Informed	Must be informed of any changes

Name	Position	*	R	A	S	C	I
Esther Cheung Hill	Director, HR-BIS	X				X	
Joe Cutter	Business Systems Analyst		X				
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Jaime Espinoza	Principal Analyst						X
Shaun Ruiz	Payroll Coordinator						X
Christy Thompson	Manager, HR-BIS			X		X	X
Rowena Wong	Business Systems Analyst					X	X

### 1.5 Proposed Strategy

N/A

## 1.6 Glossary

Term	Description
BRD	Business Requirements Document
CY	Calendar Year
EDB	Employee Data Base — prefix to data element number
EE	Employee
ER	Employer
FCB	Array of future/current benefits coverage information (Table PPPFCB)
FSA	Flexible Spending Account
FY	Fiscal Year
GTN	Gross-to-Net
HDHSP	High Deductible Health Savings Plan
HCRA	Health Care Reimbursement Account—discontinued acronym for Health FSA
HSA	Health Savings Account
ITS	Information Technology Services
LBNL	Lawrence Berkeley National Lab
OE	Open Enrolment
PATH	Payroll, Academic Personnel, Timekeeping and Human Resources
PPS	Payroll and Personnel System
UC	University of California
UCOP	University of California Office of the President

## 2 Product/Solution Scope

### 2.1 Included in Scope

- Update to the Control Table maximums for HSA contributions and Health FSA contributions and corresponding messages for entries that exceed the Health FSA annual maximum

### 2.2 Excluded from Scope

- Changes to non-PPS payroll systems such as at LBNL

### 2.3 Assumptions & Constraints

ID	Assumption / Constraint
2.3.1	N/A

### 2.4 Outstanding Items

N/A

## 3 Business Rules

- Adjust the maximum employee contribution limit for the HSA and the Health FSA based on IRS updates; refer to Section 6, “External References” for the IRS sources.

## 4 Business Requirements

- Update the control table GTN entry for the upcoming year's maximum employee contribution to the HSA
  - The new CY 2016 value is \$6750, the sum of the employee contribution for any coverage exceeding one adult, \$6750, less the employer contribution of \$1000, plus the catch up contribution of \$1000 for an employee age 55 or over
- Update the control table System Parameter for the upcoming year's maximum employee contribution to the Health FSA
  - The new CY 2016 value is \$2550
- Update the control table System Messages for attempts to enter Health FSA in excess of maximum
  - “HEALTH FSA ANNUAL AMOUNT MAY NOT EXCEED \$2550”
- Processing Sequence for the Control Table updates:
  - In concept
    - The update is made after the last compute cycle for a payday in December
    - The update must be made before the first compute cycle for a payday in January
  - In the detail sequence of year-end processing, the CTL update is performed as follows:
    - The CTL update is made after Freeze EDB and CTL for year-end tax reporting
    - The CTL update is made before Calendar Year Periodic Maintenance

### 4.1 User Requirements

N/A

## 4.2 Functional Requirements

Req ID	Requirement Type	Requirement Description	Priority [L/M/H]	Comments
R0001	Control Table	Update the control table entry for the upcoming year's absolute maximum employee contribution to the HSA; refer to the attached UPAY545 (GTN 612)	H	BIS: inform LBNL (non PPS) of these functional requirements
R0002	Control Table	Update the control table entry for the absolute maximum employee contribution to the Health FSA; refer to the attached UPAY559 (System Parameter No. 092)	H	
R0003	Control Table	Update the control table System Messages for an attempt to enter the Health FSA in excess of the upcoming year's maximum annual employee contribution	H	

## 5 Non-Functional Requirements

N/A

## 6 External References

Document	Location	Author
<a href="#">IRS Newswire IR-2014-104, Oct. 30, 2014 "In 2015, Various Tax Benefits Increase Due to Inflation Adjustments"</a> (Health FSA)	<a href="https://www.irs.gov/uac/Newsroom/In-2015%2c-Variou s-Tax-Benefits-Increase-Due-to-Inflation-Adjustments">https://www.irs.gov/uac/Newsroom/In-2015%2c-Variou s-Tax-Benefits-Increase-Due-to-Inflation-Adjustments</a>	Internal Revenue Service
<a href="#">Rev. Proc. 2015-30</a> (HSA)	<a href="https://www.irs.gov/pub/irs-drop/rp-15-30.pdf">https://www.irs.gov/pub/irs-drop/rp-15-30.pdf</a>	

## 7 Attachments

UPAY545 – Updates to Control Table 02, Gross-To-Net Table (GTN 612)

UPAY559 – Updates to Control Table 01, System Parameter Table (PARAM.NO. 092)

UPAY554 – Updates to Control Table 08, System Messages Table (Messages 08-357 and 12-360)







PAYROLL/PERSONNEL  
 SYSTEM PARAMETERS TABLE  
 UPAY559 (R01/03) R1460

A/C/D	TBL. NO.	PARAM. NO.	VALUE	DESCRIPTION
1	2	3	4 6 8	13 16 17
36				
C	01	092	2550,0000	HCRA ANNUAL MAXIMUM
	01			
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PREPARED BY:	DATE	APPROVED BY:	DATE
<i>Bob Catter</i>	10/12/15	<i>[Signature]</i>	10/13/2015



PAYROLL/PERSONNEL  
SYSTEM MESSAGES TABLE  
UPAY554 (R5/93)

PREPARED BY:	<i>[Signature]</i>	DATE	10/12/2015
APPROVED BY:	<i>[Signature]</i>	DATE	10/13/2015

ADIC	TBL NO	PROG ID	MSG NO	TRAN SEQ	REF/SEV/TRN/NEW SEV						MESSAGE TEXT					
					8	9	10	11	12	13		14	15	16		
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	80
C	08	08	357	01												HEALTH FSA ANNUAL AMOUNT MAY NOT EXCEED \$2550
C	08	12	360	01												HEALTH FSA ANNUAL AMOUNT MAY NOT EXCEED \$2550
	08			01												
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