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## **POLICIES AND PROCEDURES EMPLOYEE MANUAL**

**TITLE:** Employee Wellness Benefit

**NUMBER:** 5201

**5201.10** The District will reimburse all regular, permanent employees in an amount not to exceed \$100.00 per month (up to a maximum of \$1,200.00 per year) for eligible services and activities that directly relate to your health and wellbeing. The expense reimbursement is a receipt-based reimbursement plan that shall become effective July 1, 2022 and shall terminate on June 30, 2025, unless extended by formal action of the Board of Trustees.

This wellness benefit promotes the health and wellbeing of regular, permanent employees by encouraging self-care and an active lifestyle. Improved health and fitness enhances employees' sense of wellness and reduces future medical issues, costs, and time off work.

**5201.20** The following items are covered by this policy:

**5201.201 Memberships.** Health/fitness club memberships, initiation fees, registration fees, sports clubs, and tournament fees.

**5201.202 Classes.** Classes, lessons, personal training, nutrition counseling, and programs related to physical fitness for which comparable service are not provided by another employee benefit.

**5201.203 Equipment and Technology.** Sporting goods and equipment, fitness trackers and wearables, health apps, and exercise subscriptions.

**5201.204 Ineligible Expenses.** Sports attire (except fitness shoes), sunglasses, cell phones and tablets, headphones, computer equipment, furniture and home appliances, sunglasses, vitamins and supplements, health spa treatments and products, meals or snacks, or similar supplies or services are examples of items that are not eligible for reimbursement under this Policy.

**5201.30** Reimbursements shall be paid annually, upon completion of a Health/Wellness expense reconciliation form. Such form must be submitted prior to December 31 of the current calendar year along with receipts that provide evidence of the date, amount, nature, and proof of purchase. If an item is cancelled or returned after you receive reimbursement, the funds can either be applied to another eligible wellness item or must be

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returned to the District. All forms for reimbursement shall be available in the Finance Administrator's office. The amount reimbursed shall be considered taxable income unless not required by applicable tax rules. The reimbursement benefit shall not roll over to the following year. Any amount not used by the end of the year shall be forfeited.

**5201.301** Expense reimbursements are not considered salary and therefore will not be considered by SamCERA when calculating pension compensation

**5201.302** Reimbursement will be taxed in accordance with IRS guidelines

**5201.31** The District Manager shall be responsible for the form and information required to claim reimbursement for this benefit. The District Manager's determination of whether an expense qualifies for this benefit shall be final.

Issued: June 13, 2022