

SECTION J



HEALTH AND FITNESS REIMBURSEMENT PROGRAM

Section	Page
Overview	J . 1
Who is Covered	J . 1
Types of Facilities/Fitness Programs Covered	J . 1
Benefits	J . 1
Claims Process	J . 1
Reimbursement/Taxable Income	J . 2
Health and Fitness Reimbursement Certification	J . 2
Limitations and Exclusions	J . 2



J. HEALTH AND FITNESS REIMBURSEMENT PROGRAM

OVERVIEW



MBF offers Fund members and their spouse/domestic partner a Health and Fitness Reimbursement Program, which provides reimbursement for participation at a health club/gym and other physical fitness programs.

WHO IS COVERED

- Active/Retiree Fund member
- Active/Retiree Fund member's spouse/domestic partner

Note: Dependent children are not eligible for this benefit

TYPES OF FACILITIES/SERVICES COVERED

Your health club/gym or physical fitness program must be a facility in which you participate in health fitness activity or physical exercise, designed to improve the health and physical condition of each member (examples: health club/gym membership, Citibike (fitness purposes only), yoga, ClassPass, SoulCycle, etc.) A physical fitness program includes at-home virtual/on-line fitness programs or regular subscriptions. An example of an eligible virtual physical fitness program is Peloton. Please refer to the exclusions listed under "Limitations and Exclusions."

BENEFITS

The program provides the following benefits:

For any claim periods before March 1, 2024:

Member	Spouse/Domestic Partner
\$250 maximum per six-month period (\$500 annual maximum)	\$250 maximum per six-month period (\$500 annual maximum)

For any claim periods on or after March 1, 2024 or after:

Member	Spouse/Domestic Partner
\$500 maximum per six-month period (\$1,000 annual maximum)	\$500 maximum per six-month period (\$1,000 annual maximum)

Note: If your claim period includes dates both prior to and after March 1, 2024, then your reimbursement will be a maximum reimbursement of \$500 for the 6-month claim period.

Effective for claims submitted on or after July 1, 2024:

Claims are eligible for reimbursement as long as the MBF member and/or spouse/domestic partner submits the following:

- Health and Fitness claim form indicating a six-month consecutive period and
- Proof of payment for any eligible Health and Fitness expenses, such as those at a health club/gym/fitness program, that were incurred within the six-month consecutive claim period.

CLAIMS PROCESS

Claims may be submitted for yourself and your spouse/domestic partner for each six-month period and must include one of the following as proof of payment:

- health club/gym contract,
- payment receipt,
- credit card statement, or
- letter on company (health club/gym) stationery or letterhead.

In order to be considered for payment, claims must be submitted within 24 months of the claim period ending date. To obtain a claim form, visit the Fund website at nyc.gov/mbf.



All completed claim forms must be submitted, along with proof of payment, to the MBF at the following link:
<https://nyc-mbf.leapfile.net>

REIMBURSEMENT/TAXABLE INCOME

Active Employees and Employee's Spouse/Domestic Partner

Active employees will receive reimbursement of approved claims in the month following the month the claim was processed. All reimbursements for a member's spouse/domestic partner will be issued directly to the member.

Employees of the Mayoralty, Housing Authority, Department of Education (H-Bank), NYC H+H, School Construction Authority, and Cultural Institutions/Libraries will receive reimbursement in their regular paychecks and appropriate taxes will be withheld.

Note: Unified Court System (UCS) employees will receive reimbursement directly from MBF. Since this is a taxable benefit, UCS employees will be responsible for paying all applicable taxes when filing an income tax return.

Retired Employees and Retiree's Spouse/Domestic Partner

MBF retirees will receive reimbursement of approved claims directly from MBF, minus 7.65% FICA tax, via direct deposit. Reimbursement for participation in the Health and Fitness Reimbursement Program is considered taxable income for the member in the calendar year in which it is paid. They will receive a Form W-2 for the reimbursement amount. This reimbursement amount should be reported as earned income on the retiree's tax return.

HEALTH AND FITNESS REIMBURSEMENT CERTIFICATION

By participating in this benefit, the MBF member and/or spouse/domestic partner acknowledge that MBF has not given any medical advice nor has recommended participation in and bears no liability resulting from any injuries or damages arising from use of this benefit. Prior to participating in this benefit, it is recommended that the claimant consults with their own physician.

The MBF member and/or spouse/domestic partner affirm and verify that all claim information submitted to MBF is complete, true, and accurate to the best of their knowledge. If any information or documentation submitted to MBF is fraudulent, the claim will be denied and may be referred to the City of New York Department of Investigations.

LIMITATIONS AND EXCLUSIONS

1. MBF does not process claims for claim periods less than six consecutive months in duration.
2. Any establishment that does not have health club/gym/fitness services as one of its primary purposes or businesses, such as weight loss clinics, spas, medical facilities, rehabilitative programs, or other similar facilities, is not eligible.
3. Coverage does not include the purchase or rental of exercise equipment or expenses incurred for equipment, locker rentals, clothing, vitamins, or other services offered by the health club/gym facility for an additional fee (e.g. massages).
4. Classes or programs provided by any nonprofit school, public school or private school, college or university that are part of a degree program are not covered.
5. Registration fees for events, such as marathons, are not eligible.
6. Payment of membership fees to the fitness center by gift certificate or by a non-MBF member/spouse/domestic partner is not eligible for reimbursement.
7. Maintenance fees and/or common charges that include fitness center fees are not included.
8. If the member and/or member's spouse/domestic partner has a family membership at a health club that includes dependent children, the member or member's spouse/domestic partner must submit the pro-rated cost of a membership, covering only the fee for the member and/or member's spouse/domestic partner.

