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## SECTION J



# HEALTH AND FITNESS REIMBURSEMENT PROGRAM

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## J. HEALTH AND FITNESS REIMBURSEMENT PROGRAM

### OVERVIEW



The Management Benefits Fund 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
- Active 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 designed to promote wellness and improve the health and physical condition of each member (examples: health club/gym membership, Citibike (fitness purposes only), yoga, ClassPass, SoulCycle, etc.) Please refer to the exclusions listed on page J.2. A physical fitness program includes at-home virtual/on-line fitness programs or regular subscriptions. An example of an eligible physical fitness program is Peloton. However, please note that MBF does not reimburse for fitness equipment.

### BENEFITS

The program provides the following benefits:

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

You and your spouse/domestic partner are eligible for reimbursement after exercising for six consecutive months, at a health club/gym/fitness program.

We recommend that you visit with your primary care physician to determine the appropriate cardiovascular fitness program for you before you join a health club/gym/fitness program.

### CLAIMS PROCESS

Separate claim forms must be submitted for yourself and your spouse/domestic partner for every six-month exercise 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 Web site at <http://nyc.gov/mbf>.

Note: The dates on the proof of payment must coincide with the dates of the claim period.

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

#### 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.



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Note: Employees of the Mayoralty, Housing Authority, Department of Education (H-Bank), NYC H+H, School Construction Authority, and Cultural Institutions and Libraries will receive reimbursement in their regular paychecks. Unified Court System employees will receive reimbursement directly from MBF. Since this is a taxable benefit, Unified Court System employees will be responsible for paying all applicable taxes when filing an income tax return.

### **Retired Employees and Retiree's Spouse/Domestic Partner**

The retiree will receive a reimbursement check from MBF with 7.65% FICA tax withheld. The retiree will receive a Form W-2 for the benefit amount from the retiree's retirement system. This reimbursement amount should be reported as earned income on the retiree's tax return.

### **TAXABLE INCOME**

Reimbursement for participation in the Health and Fitness Reimbursement Program will be considered taxable income for the member in the calendar year in which it is paid.

### **LIMITATIONS AND EXCLUSIONS**

1. MBF does not process claims for claim periods less than six 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, 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 that might be 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. Rehabilitation programs and fitness centers in a hospital setting are not covered.
7. 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.
8. Maintenance fees and/or common charges that include fitness center fees are not included.
9. 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 that covers only the fee for the member and/or member's spouse/domestic.

